

EXHIBIT G

ARTICLE 1 PROPERTY TAX ADMINISTRATION

Sections:

- Sec. A-VII 1.1 Property Tax Administration Fee**
- Sec. A-VII 1.2 Definitions**
- Sec. A-VII 1.3 Calculation and Charging of Property Tax Administration Fee**
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Sec. A-VII 1.1 Property Tax Administration Fee

All local agencies shall be assessed for their full proportionate cost of the property tax administration fees for 1989-90 fiscal year and for each subsequent year as same may be allowed by State law. (Ord. 1705. (04/16/1991); Ord. 1723. (06/25/1991))

Sec. A-VII 1.2 Definitions

For purposes of this Chapter, the following definitions shall apply:

- A. **PROPERTY TAX ADMINISTRATION COSTS** shall be defined as those costs incurred by the County Assessor, Tax Collector, and Auditor-Controller related to the administration of the property tax assessment, collection, and allocation, less any reimbursements collected pursuant to other State or County provisions which defray a portion of the property tax administration expenses. "Property Tax Administration Costs" shall include both direct and overhead costs as permitted by Federal 2 C.F.R. §200 (2022).
- B. **PROPERTY TAX ADMINISTRATION FEE** shall be defined as the fee charged to a local jurisdiction for its proportionate share of Property Tax Administration Costs.
- C. **LOCAL JURISDICTION** shall be defined as a city, county, special district, or redevelopment agency. (Ord. 1705. (04/16/1991))

Sec. A-VII 1.3 Calculation and Charging of Property Tax Administration Fee

A property tax administration fee to reimburse the County of Nevada for property tax administration costs shall be charged to each local jurisdiction receiving a share of property taxes collected by the County of Nevada to the extent authorized by law.

The County Auditor-Controller shall calculate, in a manner consistent with law, the property tax administration costs proportionately attributable to each city for each fiscal

year commencing with the 1989-1990 fiscal year, which costs shall, commencing in the 1990-1991 fiscal year, be withheld from each city for property tax administration services rendered in the prior fiscal year.

The County Auditor-Controller shall calculate, in a manner consistent with law, the property tax administration costs proportionately attributable to each school district, community college district, County Superintendent of Schools, special district and redevelopment agency for each fiscal year commencing with the 1989-1990 fiscal year and for each fiscal year thereafter, which costs shall, commencing in the 1990-1991 fiscal year be billed to each such special district and redevelopment agency for services rendered in the prior fiscal year, and which shall be due and payable 30 days after receipt of the billing.

To the extent that the County Auditor-Controller has previously issued any bills for fees, it is the intent of this Section that such billing be validated (if necessary) by the adoption of this Section. (Ord. 1705. (04/16/1991))

Sec. A-VII 1.4 Responsibilities and Duties

At least once each fiscal year, the County Auditor-Controller shall, upon request, report the amount of actual costs and allowable overhead costs to the Board of Supervisors and to any other jurisdiction or person.

The revenue received by the County pursuant to this Chapter shall be used only to fund the actual costs of assessing, collecting, and allocating property taxes. (Ord. 1705. (04/16/1991))

EXHIBIT G

ARTICLE 2

CRIMINAL JUSTICE ADMINISTRATION

Sections:

Sec. A-VII 2.1 Authority

Sec. A-VII 2.2 Definitions

Sec. A-VII 2.3 Criminal Justice Administration Fee

Sec. A-VII 2.4 Effective Date

Sec. A-VII 2.1 Authority

A criminal justice administration fee is hereby established in accordance with the provisions of Cal. Gov't Code § 29550. (Ord. 1723. (06/25/1991))

Sec. A-VII 2.2 Definitions

For purposes of this Chapter, the following definitions shall apply:

- A. ACTUAL ADMINISTRATIVE COSTS include only those costs for functions that are performed in order to receive an arrestee into a county detention facility, as further described in Cal. Gov't Code § 29550(c).
- B. LOCAL AGENCY shall be defined as a city, special district, school district, community college district, college or university. (Ord. 1723. 06/25/1991); Ord. 1866. (07/26/1994))

Sec. A-VII 2.3 Criminal Justice Administration Fee

A fee in the amount of \$155.00 shall be charged to any local agency for reimbursement to the County of Nevada for expenses incurred with respect to the booking and/or processing of persons arrested by an employee of such local agency where the arrested persons are brought to the Nevada County Jail for booking, processing or detention. The County of Nevada shall not charge a criminal justice administration fee for those bookings specifically excluded in Cal. Gov't Code § 29550(b). The criminal justice administration fee described herein shall not exceed the actual administrative costs, including overhead costs as permitted by Federal Circular A-87 standards incurred in booking or otherwise processing arrested persons.

The Sheriff's Office of the County of Nevada shall notify the Nevada County Auditor-Controller of the amount due to the County pursuant to the provisions of this Chapter. Such

fee shall be due and payable to the County within 30 days from the date an invoice is transmitted from the Nevada County Auditor-Controller's office to the responsible local agency. (Ord. 1723. (06/25/1991); Ord. 1866. (07/26/1994); Ord. 2120. (06/10/2003)).

Sec. A-VII 2.4 Effective Date

The County of Nevada Auditor-Controller's office may submit an invoice to a local agency for costs incurred in accordance with this Chapter on or after July 1, 1990. (Ord. 1723. (06/25/1991)).