



*County of Nevada ~
Office of the Treasurer & Tax Collector*

Tina M. Vernon
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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: August 14, 2018

TO: Honorable Board of Supervisors

FROM: Tina M. Vernon, Treasurer & Tax Collector

SUBJECT: Resolution Rescinding Resolution 12-295 and Approving the Revised Nevada County Treasurer and Tax Collector Fee Schedule

RECOMMENDATION: The Board of Supervisors approves and executes an updated User Fee Schedule for the Nevada County Treasurer and Tax Collector's Office effective October 1, 2018.

FUNDING: Requested action will match revenues to associated expenses for services provided. The updated fees are included in the Treasurer and Tax Collector Office budget for 18/19. Total fees for FY 18/19 are budgeted at \$67,600.

BACKGROUND: Fees for the Office of the Treasurer & Tax Collector were last reviewed in June 2012. Since that time, changes in the cost of providing such products and services, as well as the manner in which the fees are calculated have changed. These fees are designed to cover the costs of specialized services offered by this office and many are set by statute while others are tied to an hourly rate. In order to update fees, the Treasurer & Tax Collector worked with the County of Nevada User Fee Review Group (UFRG), consisting of representatives from the County Executive Office, County Counsel, and the Auditor-Controller's Office to calculate, through a standardized and approved methodology, an updated hourly rate based on current costs and to review the accuracy of this rate. The recommended fees presented to you in Exhibit A are the result of these meetings and have been updated to include the following changes:

1. Amend: The hourly rate from \$65.00 to \$95.00 per Government Code 54985
2. Amend: The hourly fee for research from \$65.00 to \$95.00 per Government Code 54985
3. Adopt: Auction - Vendor set up costs (actual costs) per Revenue and Taxation Code 4673. This cost is associated with the sale of tax defaulted property and is applied to every parcel that is presented for sell. Cost is negotiated through a contract with the vendor.
4. Remove: Special District Parcel Charge Fee (Flat \$100 plus \$.50/parcel); this fee is charged by the Auditor Controller's Office
5. Amend: Tax Clearance Certificate Fee from \$65.00 to \$95.00 per Government Code 54985



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6. Adopt: Writ of Execution fees (actual costs) per Government Code 54985. This cost is associated with unsecured tax collections and is the cost of securing a writ of execution through the Superior Court for the seizure of assets for non-payment of taxes. These fees include time spent by internal staff in addition to the fees charged by the Court for filing of the writ.

It is my recommendation that the Board approve the attached fee schedule with changes as noted and to rescind Resolution 12-295.

Item Initiated and Approved by: Tina M. Vernon

Submittal Date: May 23, 2018

Revised Date: July 19, 2018