

ORDINANCE NO. _____
AN ORDINANCE OF THE BOARD OF SUPERVISORS OF MADERA COUNTY
AMENDING SECTION 3.46.050 OF THE MADERA COUNTY CODE RELATING TO
FEES CHARGED BY THE OFFICE OF THE TREASURER-TAX COLLECTOR

The Board of Supervisors of the County of Madera ordains as follows:

SECTION 1. Section 3.46.050 of the Madera County Code is hereby amended to read as follows:

“3.46.050 Fee schedule for services provided by the office of the Treasurer-Tax Collector.

A. The Board of Supervisors finds that Revenue and Taxation Code Section 2922(e) permits the Treasurer-Tax Collector to collect the actual costs incurred by the county with regard to collection of delinquent taxes on unsecured property, including the issuance of notices and liens.

The Board also finds that Revenue and Taxation Code Section 3205 permits the county treasurer-tax collector to give written notice to owners of property-tax-delinquent vessels that warns the owners that the renewal of their vessels' registration with the Department of Motor Vehicles, and the transfer of any title to the vessels, will be withheld unless and until the delinquent taxes are paid.

The Board also finds that in the event a payment is made to any county department with a check that is returned for insufficient funds, Government Code Section 6157(b) permits the county to collect a reasonable charge for the returned check, not to exceed the actual costs incurred by the county, to recover the county's processing and collection costs. The Board further finds that Civil Code Section 1719 sets the charge for returned checks at twenty-five dollars for checks used at private businesses.

The Board further finds that Government Code Section 54985 allows the board to increase a fee for a service, or impose a new fee, at an amount reasonably necessary to recover the cost of providing such service. The Board further finds that the treasurer-tax collector conducted an analysis of the proposed fee increases based on the fees for these services charged by other counties.

B. The fees charged and collected by the office of the Treasurer-Tax Collector, not otherwise set by other enactments, shall be as follows:

Business License	
Business License Renewal Copy Fee	\$ 5.00
Business License Software Fee	\$ 15.00
Current Secured & Supplemental Taxes	
Reminder Notice	\$ 20.00
Current Secured Delinquent Cost	\$ 30.00

Payment Plan - Escape Bills	\$ 55.00
Defaulted Taxes	
Redemption Fee	\$ 25.00
Payment Plan	\$ 55.00
Miscellaneous	
Research fee	\$ 10.00
Non-sufficient check received by county departments	\$ 25.00
NSF Admin Fee for Additional Parcel (s)	\$ 8.00
Admin fee for processing of non-sufficient funds payment	\$ 25.00
Publication	\$ 45.00
Unsecured Taxes	
Unsecured Delinquent Cost	\$ 20.00
Unsecured Delinquent Collections Fee	\$ 50.00
Reminder Notice	\$ 20.00
Unsecured Final notice	\$ 25.00
Bank Account Levy	\$ 55.00
DMV boat release	\$ 5.00
Create Lien	\$ 15.00
Process Lien Release	\$ 20.00
Lien Release Fee	\$ 20.00
Tax Sale	
Redemption 90 days	\$ 215.00
Notice of Public Auction Publication	\$ 100.00
Assignment of Tax Sale	\$ 275.00
Adjacent Owner	\$ 25.00
Tax Sale Final Notice Letter	\$ 25.00
Impending PTS	\$ 120.00
IRS Notification	\$ 35.00
Notice of Impending Power to Sell Publication	\$ 100.00
Personal Contact Administration	\$ 75.00
Parties of Interest Administration	\$ 175.00
Notice of Power to Sell	\$ 100.00
Property Tax Default Delinquent List Publication	\$ 100.00
Excess Proceeds	\$ 300.00
County Fee	\$ 200.00
Transient Occupancy Tax	
Transient Occupancy Tax Clearance Certificate	\$ 35.00
Transient Occupancy Tax Lien	\$ 15.00
Transient Occupancy Tax Release of Lien	\$ 20.00
Transient Occupancy Tax Non-Compliance	\$ 35.00
Transient Occupancy Tax Audit	\$ 30.00
Transient Occupancy Tax Delinquency and Collections Fee	\$ 50.00

C. All fees listed herein may be adjusted annually based on the Consumer Price Index for All Urban Consumers ("CPI"), as published by the U.S. Bureau of Labor standards, occurring every July 1 thereafter, not to exceed four percent per year. The Treasurer-Tax Collector shall make available annually a fee schedule for each year which shall specify whether the CPI factor is applied to the fees for the year."

SECTION 2.

This Ordinance shall take effect thirty (30) days after its adoption and before the expiration of fifteen (15) after its passage, it (or a summary) shall be published with the names of the members of the Board of Supervisors voting for and against the Ordinance in a newspaper of general circulation published in the County of Madera.

//

//

//

//

//

//

//

//

//

//

//

//

//

//

//

//

//

* * * * *

The foregoing Ordinance was adopted this day of _____, 2022,
by following vote.

Supervisor Frazier voted: _____

Supervisor Rogers voted: _____

Supervisor Poythress voted: _____

Supervisor Gonzalez voted: _____

Supervisor Wheeler voted: _____

Chairman, Board of Supervisors

ATTEST:

Clerk, Board of Supervisors

Approved as to Legal form:
COUNTY COUNSEL

By: Dale E.
Bacigalupi

Digitally signed by: Dale E. Bacigalupi
DN: CN = Dale E. Bacigalupi email =
dbacigalupi@lozanosmith.com C = US
O = Lozano Smith
Date: 2022.11.08 10:57:22 -08'00'