



Board Agenda Item 25

DATE: September 11, 2018

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Agreements for the Collection of Special Assessments between the County and Special Districts

RECOMMENDED ACTION(S):

- 1. Approve and Authorize the Chairman to execute Agreements with the Special Districts of Big Creek Community Service District, McMullin Area Groundwater Sustainability Agency, and Waterworks District No. 18, for the Collection of Special Assessments, effective upon execution, which renew automatically for each fiscal year unless a party gives written notice of nonrenewal.**
- 2. Approve and Authorize the Chairman to execute a retroactive Agreement with the Special District of North Fork Kings Groundwater Sustainability Agency, for the Collection of Special Assessments, effective June 27, 2018, which renews automatically for each fiscal year unless either party gives written notice of nonrenewal.**

Approval of the recommended action will allow the County to recover the administrative costs incurred for all of the special assessment related services provided to the Special Districts for the current roll year and future roll years. Districts that have submitted assessment levies on the 2018-2019 roll year have signed the Agreements for the Collection of Special Assessments.

ALTERNATIVE ACTION(S):

Your board may choose not to approve and execute all of the Agreements with the special districts, although in that case the administrative fees incurred by the County for the special assessments will not be reimbursable.

RETROACTIVE AGREEMENT:

The North Fork Kings Groundwater Sustainability Agency signed and dated their respective agreement with the County as of June 27, 2018, thus making the agreement retroactive.

FISCAL IMPACT:

The Auditor-Controller/Treasurer-Tax Collector (ACTTC) will experience the costs of placing the assessments on the roll regardless of whether or not the Collection Agreements are executed. The annual costs are dependent upon the number of assessments added to the property tax rolls, roll corrections requested and information reports required by the agency. The AC/TTC would only be able to recover administrative costs, including collecting the assessments and apportioning to the special districts, by an agreement under Government Code sections 29142 and 51800. ACTTC costs are based on the most current Master Schedule of Fees, which include the cost per parcel for assessments, roll corrections and

hourly rates for staff. The recommended action will authorize the chairman to execute these agreements.

DISCUSSION:

Under Government Code section 29142 and 51800 and County policies and procedures, the Board of Supervisors is authorized to establish an administrative fee for the collection of assessments on the tax roll of the properties in Fresno County.

Approval of the recommended action will allow the County to be reimbursed for staff services for enrolling the assessments by parcel on the property tax bills, the collection process, roll changes as needed by parcel, and the apportionment of the collection of assessments to the special districts. The County will be reimbursed for costs incurred for the services provided per the annual Master Schedule of Fees (MSF) approved by the County of Fresno Board of Supervisors, as stipulated in Exhibit 1 of the Collection Agreement. The fees will be deducted from the apportionments to the agencies and retained as compensation for services rendered under the Agreement.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Agreement with Big Creek Community Service District
On file with Clerk - Agreement with McMullin Area Groundwater Sustainability Agency
On file with Clerk - Agreement with North Fork Kings Groundwater Sustainability Agency
On file with Clerk - Agreement with Waterworks District No. 18

CAO ANALYST:

Juan Lopez