

Fee Detail		FY 2023-24 FEE SCHEDULE		Comments
Fee Description	Authority	Fee Amount	Unit Desc.	Comments
Treasury Department				
Returned Check Fee	Gov Code 6157	\$31.00	each	Footnote #1
Tax Department				
Bulk Transfer Fee	R & T 2922 (e) & UC 6101	\$28.00	each	Footnote #1
DMV Delinquent Vessel Fee	VC 9880(b); R & T 2922 (e)	\$7.00	each	Footnote #1
Mobile Home Tax Clearance Duplicate/Re-issue	R & T 5832 (b)	\$24.00	each	Footnote #1
Public Auction Excess Proceeds Parties of Interest Noticing Fee	R & T 4676	\$51.00	each	Footnote #1
Redemption Installment Plan	R & T 4217	\$61.00	each	Footnote #1
Redemption Installment Plan Reinstatement Fee	R & T 4217 & 4222	\$54.00	each	Footnote #1
Redemption Publication Fee	R & T 3702 4112 (b) & 4673	\$15.00	each	Footnote #1
Redemption Serving Fee	R & T 3704.7, 4112, & 4672.3; & GC 54985 (a)	\$352.00	each	See footnote #1
Redemption Title Search/Noticing Fee	R & T 3701, 3799, 3800, 4112. (a) (1), 4672.2 & Gov Code 54985 (a)	\$180.00	each	Footnote #1
Search Fee (Public inquiry)	Gov Code 6253 (b), 6253.9	\$84.00	per hour	Footnote #1
Segregation Fee	R & T 2821	\$44.00	each	See footnote #1
Subdivision/Parcel Tract Map Fee	Gov Code 66420 & 66451.2	\$77.00	each	Footnote #1
Tax Collector Returned Payment Fee	R & T 2509.1, 2511.1, 2503.1, & 2503.2(f)(g)	\$57.00	each	Footnote #1 and #10
Tax System Electronic Media Fee	Gov. Code 6253 (b) & 6253.9	\$40.00	each	Footnote #1
Unsecured Delinquent Collections Fee	R & T 2922 (e)	\$98.00	per hour	Footnote #1
Unsecured Merge Fee	R & T 2922 (e)	\$20.00	per assmt	Footnote #1
Unsecured Release of Lien Fee	R & T 2922 (e)	\$11.00	per assmt	Footnote #1
Timeshare Separate Bill Fee	R & T 2188.8 (g)	\$11.04	per assmt	See footnote #9

Fee Detail		FY 2023-24 FEE SCHEDULE		Comments
Fee Description	Authority	Fee Amount	Unit Desc.	Comments
Monthly Pmt Plan setup	R&T code 4143	\$81.00	each	Footnote #1
Monthly Payment plan statements by direct mail	R&T code 4143	\$10.00	each	Footnote #1
Monthly Payment plan statements by email	R&T code 4143	\$8.00	each	Footnote #1
BUSINESS LICENSES:				
Initial Year Fee (General License)	BL Ord 6.00.005 & 6.12.010; Bus. & Prof Code 16100 (a)	\$40.00	each	Footnote #1
Renewal Fee (General License)	BL Ord 6.00.005 & 6.12.010; Bus. & Prof Code 16100 (a)	\$30.00	each	Footnote #1
Specific License Fee:				
Card Games or Tables for Hire Fee	BL Ord. 6.36.010 & Bus. & Prof. Code 16100 (a)	\$300.00	per table	Footnote #2
Card Room Tournament Fee	BL Ord. 6.36.010 & Bus. & Prof. Code 16100 (a)	\$207.00	each	Footnote #1
Solicitor's Identification Card Fee	BL Ord. 6.12.010, 6.24.010, 6.24.030, & 6.24.090; Bus. & Prof. Code 16100 (a)	\$24.00	each	Footnote #1
Fireworks Initial Year Fee	BL Ord. 6.12.010 & 6.32.070	\$288.00	each	Footnote #1
Fireworks Renewal Fee	BL Ord. 6.12.010 & 6.32.070	\$61.00	each	Footnote #1
Cannabis Tax Compliance Program	BL Ord. 6.00.005 & 6.12.04 & 6.90	\$3,918.00	each	Footnote #1 and #13
Public Administrator Fees:				
Public Administrator Investigation Fee	Probate Code 7601 (a), 7602	Actual Costs		Footnote #11
Statutory Fees:				

Auditor-Controller-Treasurer-Tax Collector-Public Administrator (ACTTCPA)

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Fee Detail		FY 2023-24 FEE SCHEDULE		Comments
Fee Description	Authority	Fee Amount	Unit Desc.	Comments
Charge for Copies	Gov. Code 6253 and County Policy	\$.10/page	each	Footnote #3
Charge for Certification	R & T 162	\$1.10/doc	each	Footnote #3
Distribution to the State from Excess Proceeds	R & T Code 4672	\$1.50		Footnote #3 and #4
Redemption Fee	R & T Code 4102, 4656.5	\$15.00	per assmt	Footnote #3 and #12
Tax Sale Fee-Cost of Preparing and Conducting the Sale	R & T Code 4112 (a) (3) & 4672.1, GC 54985.	\$387.00	per assmt	Footnote #1
Public Administrator "In Lieu of Bond" Fee	Probate Code 7621(d)	\$25.00	per WOCA estate	Footnote #3 and #6
Public Administrator Statutory Fee	Probate Code 7622, 7623(b), 7666, & 10800; SLO Co Local Rule 11.1004 & App. D; CA Rule of Court 7.701	\$3,000.00	per WOCA estate	Footnote #3 and #7
Current Secured Delinquent Cost Fee	R & T Code 2621 & Gov. Code 54985 (a)	\$20.00	per assmt	Footnote #3 and #8
SB 1186 State \$1 surcharge for CASP	Gov Code 4467	\$1.00	per license	Footnote #3 and #5
Support Deduction Processing Fee	Calif Family Code 5235 (d)	\$1.50		Footnote #3
Wage Garnishment Processing Fee	Calif CCP Code 706.034	\$1.50		Footnote #3
Audit Staff				
Accounting/Audit Rate	Gov't Code Section 26883	Actual Costs	Hours	Footnote #11
Research Rate	Gov't Code Section 6253(b) and 6253.9	Actual Costs	Hours	Footnote #11
Special Assessment Adjustments and Data Information Reports for Outside Agencies	Gov't Code Section 51800	\$36.00	each	Footnote #11

Department Name: Auditor-Controller-Treasurer-Tax Collector

Fund Center: 117

Footnote #	Footnote Narrative
1	The department reviewed the time studies, pertinent code sections, and reasonableness of the current fees. Direct costs have been added where applicable.
2	The department conducted a survey of comparable counties to ascertain that the proposed fee was reasonable.
3	Statutory fees are subject to change in order to comply with state statutes.
4	This is a State-mandated fee paid to the State if tax sale proceeds on a given parcel exceed \$1.50; no revenue to the County.
5	Senate Bill 1186 became effective on January 1, 2013. In part, this law requires city and county business licensing agencies to collect an additional \$1.00 on each new business license application and business license renewal. These funds are used to increase access for disabled persons to businesses through inspections and other oversight by State and County agencies. The County retains \$0.035 of each \$1.00 collected to assist in the funding of inspections and oversight.
6	The fee is set by California Probate Code and is based on the value of the estate administered. The calculation is \$25 plus 1/4 of 1% of the amount over \$10,000, for each year an estate is open. Fees after the first year are prorated by month.
7	The fee is set by California Probate Code and is based on the value of the estate administered. The fee is 4% of the first \$100,000, 3% of the next \$100,000, 2% of the next \$800,000, etc. Recent Legislation signed by the Governor will increase the minimum compensation for estates handled by the Public Administrator from \$1,000 to \$3,000 effective January 1, 2023. (Most PA estates do not exceed \$25,000 and therefore fall in this category.)
8	The fee is added to a parcel at the time of delinquency, but is not collected until the parcel is redeemed. Therefore revenue contains a mix of fees from different years. Effective with FY 2012-13, the Current Secured Delinquent Cost Fee increased from \$10.00 to \$20.00, to recover actual costs of preparing the delinquent tax records and giving notice of delinquency, as allowed by code. All costs added in FY 2012-13 and forward are at the rate of \$20. However, all costs existing prior to July 1, 2012 are collected at \$10. Until all \$10 costs from prior years have been collected, this fee must be estimated with units at both fee amounts. Units of service have been adjusted to provide the same revenue, but using a pure \$20 rate.
9	The timeshare separate bill fee is a composite fee between the Tax Collector and Assessor's offices. The fee reflects the additional cost required to split a single property into as many as a hundred separate timeshare segments. Due to many variable factors the Assessor's actual cost cannot be calculated until the work is completed, but is typically \$.30 to \$.40. This amount once calculated will be added to the Tax Collector's fee and the total applied to the timeshare property tax bills by the Auditor. The revenue from this fee is Non-Departmental General Fund revenue.

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Footnote #	Footnote Narrative
10	For the Returned Check Fee indicator #2013, our cost of \$85.63 reflects a mix of handling returned paper checks at \$62 cost and returned electronic payments at \$98 cost. The cost of reversing an e-check payment is higher due to added complexity compared to a paper check. Because we are taking more electronic payments, the mix is causing the average cost to rise. We cannot charge different rates, even though our costs are different, because the property tax system only has the ability accept one type of returned payment at one rate. We did not want to raise the fee above the current \$57.00, because we already get complaints from taxpayers that it is too high, and much higher than other merchants charge for a returned check.
11	Actual charges will be based on time keeping in the County's accounting system
12	This fee does not result in departmental revenue. Of each \$15.00 collected, \$5.00 is remitted to the State and \$10 to the County general fund per R&T code 4656.5.
13	In order to gain access to data necessary to audit licensed cannabis businesses, including "track and trace" data, the County has joined the California Cannabis Authority at an annual cost, currently estimated at \$39,000. Per Board direction, these costs are to be passed on to cannabis license holders.