

ORDINANCE NO. _____ (N. S.)

**AN ORDINANCE AMENDING ARTICLE XX, SECTION 364.4 OF THE
SAN DIEGO COUNTY ADMINISTRATIVE CODE RELATING TO THE
COLLECTION OF TAX COLLECTION SERVICE FEES**

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Section 364.4 of the San Diego County Administrative Code is hereby amended to read as follows:

The following fees shall be paid to the Office of the Treasurer Tax Collector for providing the following services:

SCHEDULE A – SECURED TAX COLLECTION FEES

DESCRIPTION	AUTHORITY	FEE
Delinquent Tax Installment Plan Setup (5 yr plan)	R&T § 4217(b);	\$71
Delinquent Tax Installment Plan Maintenance (5 yr plan)	R&T § 4217(b);	\$85
Escaped Tax Installment Plan Setup (4 yr plan)	R&T § 4837.5(i);	\$76
Escaped Tax Installment Plan Maintenance (4 yr plan)	R&T §§ 4837.5(i);	\$81
Subdivision Map Tax Clearance Certificate	GC §§ 66451.2, 66493(a)(1), 54985	\$279
Separate Assessment	R&T §§ 2821, 4151 GC § 54985	\$352
Delinquent Tax Records & Notice	R&T § 2621; GC § 54985	\$10
Redemption	R&T § 4102(d)	\$33

1. **DELINQUENT TAX INSTALLMENT PLAN SETUP FEE:** This fee will be due upon the initial payment applied to an installment account to reimburse the County for the cost of setting up new five-year installment plans.

2. **DELINQUENT TAX MAINTENANCE PLAN SETUP FEE:** This fee will be due upon payment of subsequent installments to reimburse the County for the ongoing costs incurred in maintaining the plan records, mailing reminder and default notices, and for coding defaults in the mainframe system.

3. **ESCAPED TAX INSTALLMENT PLAN SETUP FEE:** This fee will be due upon the initial payment applied to an installment account to reimburse the County for the cost of setting up new four-year installment plans.

4. **ESCAPED TAX MAINTENANCE PLAN SETUP FEE:** This fee will be due upon payment of subsequent installments to reimburse the County for the ongoing costs incurred in maintaining the plan records, mailing reminder and default notices, and for coding defaults in the mainframe system.

5. **ISSUANCE OF SUBDIVISION PARCEL MAP TAX CLEARANCE CERTIFICATE:** This fee will be assessed prior to the preparation of a certificate or statement to reimburse the County for the costs incurred in issuance.

6. **SEPARATE ASSESSMENT FEE:** This fee will be assessed prior to processing an application for Separate Assessment to recover the costs of processing the application, as well as the ongoing costs of separate assessment, billings, and mailings.

7. **DELINQUENT TAX RECORDS AND NOTICE FEE:** This fee is added to unpaid accounts after the second installment delinquency deadline to reimburse the County for the costs of preparing delinquent tax records and giving notice of the delinquency.

8. **REDEMPTION FEE:** This fee is added to unpaid delinquent accounts on July 1 to reimburse the County for the costs of preparing and giving notice of prior year tax delinquencies and processing redemptions of tax defaulted parcels.

SCHEDULE B – UNSECURED TAX COLLECTION FEES

DESCRIPTION	AUTHORITY	FEE
Bulk Transfer	R&T § 2922(e) GC § 54985	\$147
Certificate of Lien Preparation	R&T §§ 2922(e)	\$3 +recording costs
DMV Hold	R&T §§ 2922(e), 3205(a)	\$75
DMV Release	R&T §§ 2922(e), 3205(a)	\$66
Duplicate Release of Lien	R&T § 2922(e)	\$70 +recording costs
FAA Lien Filing	R&T § 2922(e)	Actual Costs
Manufactured Home Tax Clearance Certificate	R&T §§ 5832(a), 5832(b) GC § 54985	\$72
Release of Lien	R&T § 2922(e)	\$6 +recording costs

U.S. Coast Guard Lien Filing	R&T § 2922(e)	Actual Costs
Unsecured Civil Process	R&T § 2922 (e)	Actual Costs
Unsecured Delinquent Assignment	R&T § 2922(e)	\$106 +mileage/postage
Unsecured Final Notice	R&T § 2922(e)	\$22
Unsecured Seizure	R&T § 2958(c); GC § 54985	\$127 +Actual Costs
Enforcement Officer Unsecured Final Notice	R&T § 2922(e)	\$39

1. **BULK TRANSFER FEE:** This fee will be assessed and become part of the total amount due stated in the demand for any tax liability that is owed to the Treasurer-Tax Collector pursuant to receipt of a Bulk Sale notice.

2. **CERTIFICATE OF LIEN PREPARATION FEE:** This fee will be assessed and added to the amount necessary to satisfy the lien for each lien and/or release of lien recorded/filed. This fee will reimburse the Tax Collector for costs incurred in preparing the lien and/or release of lien and recording of documents with each agency/jurisdiction in which a lien is being recorded.

3. **DMV HOLD FEE:** This fee will be assessed each time a hold is placed on a title renewal or transfer of a tax delinquent vessel. This fee will reimburse the Tax Collector for costs incurred in placing the hold as well as the cost of providing notice of the hold to the taxpayer.

4. **DMV RELEASE FEE:** This fee will be assessed each time a hold is released on a title renewal or transfer of a tax delinquent vessel. This fee will reimburse the Tax Collector for costs incurred in releasing the hold.

5. **DUPLICATE RELEASE OF LIEN FEE:** This fee will be assessed to unsecured accounts upon a request to issue a duplicate Release of Lien. This fee will reimburse the Tax Collector for the costs incurred in researching and verifying that the tax bill that is paid and generating a new Release of Lien. There may be an additional charge to recover the actual recording cost if the release is recorded by the Treasurer-Tax Collector.

6. **FAA LIEN FILING FEE:** This fee will be assessed to unsecured accounts for aircraft each time a lien is filed with the Federal Aviation Agency. This fee will reimburse the Tax Collector for the actual costs incurred in filing the lien and/or release of lien. In addition to the charges for filing and/or releasing a lien with this agency, the CERTIFICATE OF LIEN PREPARATION FEE will apply.

7. MANUFACTURED HOME TAX CLEARANCE CERTIFICATE FEE: This fee will be assessed if a previously issued tax clearance certificate or conditional tax clearance certificate expires prior to the date upon which title transfers.

8. RELEASE OF LIEN FEE: This fee will be assessed and added to the amount necessary to satisfy the lien. This fee will reimburse the Tax Collector for costs incurred in preparing the release of lien. There may be an additional charge to recover the actual recording cost if the release is recorded by the Treasurer-Tax Collector.

9. U.S. COAST GUARD FEE: This fee will be assessed to unsecured accounts for vessels registered with the U.S. Coast Guard each time a lien is filed with the U.S. Coast Guard. This fee will reimburse the Tax Collector for the actual costs incurred to file the lien and/or release of lien. In addition to the charges for filing and/or releasing a lien with this agency, the CERTIFICATE OF LIEN PREPARATION FEE will apply.

10. UNSECURED CIVIL PROCESS FEE: This fee will be assessed to accounts requiring Sheriff's services for civil processes to reimburse the County for statutory costs, fees, and actual expenses incurred for the service and performance of civil process collection actions.

11. UNSECURED DELINQUENT ASSIGNMENT FEE: This fee will be assessed to each bill found under delinquent unsecured accounts at the time of assignment to an Enforcement Officer to recover costs involved to contact, and demand payment for the tax delinquency; and to protect the County's lien interest against the Assessee.

12. UNSECURED FINAL NOTICE FEE: This fee will be assessed to delinquent unsecured accounts that are not assigned to an Enforcement Officer for collection. This fee reimburses for costs incurred to prepare and provide Notice of Intent and Final Notice.

13. UNSECURED SEIZURE FEE: This fee will be assessed to accounts to reimburse the Tax Collector for expenses incurred in serving notice of the seizure action to the party and the actual costs incurred for the performance of personal property seizures. This fee is charged once per seizure action, even if multiple entities are being served with the seizure notice for an account and accrues to the total due for all tax bills that are included in the account.

14. ENFORCEMENT OFFICER UNSECURED FINAL NOTICE FEE: This fee will be assessed to a delinquent unsecured account that is assigned to an Enforcement Officer for costs incurred when an Enforcement Officer is required to prepare and provide additional final noticing for payment.

SCHEDULE C – TAX SALE FEES

DESCRIPTION	AUTHORITY	FEE
Tax Sale Party of Interest Search & Notice	R&T §§ 3698.5(a)(2), 4112(a)(1); GC § 54985	\$356
Tax Sale Rescission Recording	R&T §§ 3698.5(a)(2), 4112(a)(2)	Actual Costs
Tax Sale Publication	R&T §§ 3698.5(a)(2), 4112(b)	Actual Costs
Tax Sale Preparation	R&T §§ 3698.5(a)(2), 4112(a)(3)	\$150
Tax Sale Personal Contact	R&T §§ 3704.7, 3698.5, 4112(a)(4); GC § 54985	\$444 +mileage
Tax Sale County Auction	R&T §§ 3698.5(a)(2), 4672.1; GC § 54985	\$336
Tax Sale State	R&T §§ 3698.5(a)(2), 4672(a)	\$1.50
Excess Proceeds Notice	R&T § 4676(d)	\$117
Excess Proceeds Claim	R&T § 4674	\$421

1. **TAX SALE PARTY OF INTEREST SEARCH & NOTICE FEE:** This fee will be assessed to each parcel after Notice of Power of Sale is recorded. This fee will recover the costs of obtaining the names and last known mailing addresses of parties of interest and providing Notice of Power of Sale. This fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.

2. **TAX SALE RESCISSION RECORDING FEE:** This fee will be assessed to each parcel after the Notice of Power of Sale is recorded to reimburse the Recorder for the cost of recording a rescission of the Notice of Power of Sale. This fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.

3. **TAX SALE PUBLICATION FEE:** This fee will be assessed to each parcel after the County has published notice of the intended tax sale to reimburse the County for the costs of publication. This fee will be collected from property owners who redeem property prior to the day of the tax sale but after the county has incurred publication or deducted from the proceeds of property sold at the County Tax Sale.

4. **TAX SALE PREPARATION FEE:** This fee will be assessed to each parcel ninety (90) days prior to the intended tax sale to reimburse the County for costs incurred

in preparing to conduct the tax sale. This fee will be collected from property owners who redeem property within ninety (90) days of the proposed tax sale or deducted from the proceeds of property sold at the County Tax Sale.

5. **TAX SALE PERSONAL CONTACT FEE:** This fee will be assessed to owner occupied properties subject to the Tax Collector's Power of Sale. This fee will reimburse the County for costs incurred in providing the owner with personal notification of the proposed tax sale and apprising him or her of their redemption rights. The fee will be collected from property owners who redeem property prior to the day of the tax sale or deducted from the proceeds of property sold at the County Tax Sale.

6. **TAX SALE COUNTY AUCTION FEE:** This fee will be deducted from the proceeds of each parcel sold at the County Tax Sale to reimburse the County for the cost of conducting the sale. This fee will not be assessed to property owners who redeem property prior to the day of the tax sale. This fee is subject to refund only upon cancellation of sale by the Treasurer-Tax Collector in accordance with R&T Code Section 3731 & 3731.1.

7. **TAX SALE STATE FEE:** This fee will be deducted from the proceeds of each parcel sold at the tax sale.

8. **EXCESS PROCEEDS NOTICE FEE:** This fee will be deducted from the excess proceeds of sold parcels. This fee will reimburse the County for costs incurred in obtaining the name and last known mailing address of parties of interest and mailing or publishing notice of the right to claim the excess proceeds. Notification of available excess proceeds will not be distributed for excess proceeds amounts that are equal to or less than one hundred fifty dollars (\$150.00).

9. **EXCESS PROCEEDS CLAIM FEE:** This fee will be assessed to claimants and deducted from available excess proceeds when the claimant submits an application to claim excess proceeds. This fee will recover the cost of administering and processing claims. A refund of the excess proceeds claim submittal fee will only be allowable if the sale of property is cancelled after excess proceeds have been disbursed.

SCHEDULE D – MISCELLANEOUS FEES

DESCRIPTION	AUTHORITY	FEE
Certified Copies	R&T § 162	\$2
Copies	R&T § 162	\$1
Returned Check	R&T § 2509.1; County Administrative Code § 76.1	\$25

SCHEDULE E – TIME AND MATERIAL LABOR RATES

STANDARD BILLING RATES/TIME AND MATERIAL RATES: Unless otherwise specified, all fees and time and material charges shall be calculated and will be charged using the following standard hourly billing rates:

TAX COLLECTION

CLASS	CLASS TITLE	TIME & MATERIAL RATE
0270	Chief Deputy Tax Collector	\$314.00
2169	Manager TTC	\$227.00
2482	Assistant Manager TTC	\$232.00
2563	TTC Specialist	\$94.00
2564	Senior TTC Specialist	\$94.00
2565	Supervisor TTC Specialist	\$94.00
2566	Principal TTC Specialist	\$94.00
2567	Tax Payment Enforcement officer	\$120.00
2568	Senior Tax Payment Enforcement Officer	\$156.00

TREASURY

CLASS	CLASS TITLE	TIME & MATERIAL RATE
2169	Manager TTC	\$209.00
2425	Associate Accountant	\$105.00
2482	Assistant Manager TTC	\$187.00
2505	Senior Accountant	\$105.00
2405	Staff Accountant	\$105.00
2304	Admin Analyst I	\$105.00
0280	Chief Deputy County Treasurer	\$251.00
0286	Investment Officer	\$239.00
0288	Chief Investment Officer	\$267.00

1. MISCELLANEOUS: The fee for items not listed in the above fee schedules, including research, shall be determined by the actual costs incurred by the Office of the Treasurer Tax Collector. The cost will be determined by using the labor rates specified in Schedule E, Time and Material Labor Rates.

Section 2. EFFECTIVE DATE. This ordinance shall take effect and be in full force thirty (30) days after its passage, and before the expiration of fifteen (15) days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in the San Diego Commerce, a newspaper of general circulation published in the County of San Diego.

Section 3. OPERATIVE DATE. This Ordinance shall be operative July 1, 2024.

APPROVED AS TO FORM AND LEGALITY

Claudia G. Silva, County Counsel

By: Walter J. de Lorrell, III, Chief Deputy County Counsel