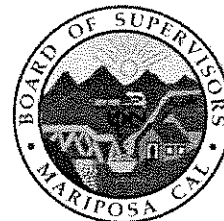


MARIPOSA COUNTY

Treasurer-Tax Collector-County Clerk ·



RESOLUTION - ACTION REQUESTED 2013-388

MEETING: September 10, 2013

TO: The Board of Supervisors

FROM: Keith Williams, Treasurer/Tax Collector

MINUTE ORDER ATTACHED

RE: Tax Collector's Cost Fee Increase

RECOMMENDATION AND JUSTIFICATION:

PUBLIC HEARING: Approve a Fee Increase for the Tax Collector's Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance.

The Treasurer-Tax Collector recently completed a review of these fees. It was determined that the current fee does not cover the costs based on Revenue and Taxation Code 2621. The fee is charged on the second installment (April 10th) of the secured tax roll. The fees cover the costs of notices, publications, and the labor involved in maintaining the delinquent tax rolls. Other counties have raised their fees to cover these costs. The fee is reasonable and necessary to recover the cost of providing the service. The current fee is \$10. The proposed fee is \$20.

Government Code 54985 authorizes the Board of Supervisors to reasonably increase an authorized fee in order to recover the actual cost of providing the service.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has previously increased fees to cover costs.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Deny the request and fund the expenses from the General Fund.

ATTACHMENTS:

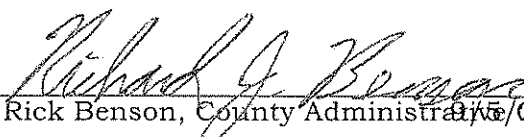
Delinquent Cost 09-2013 (XLS)

Proof of Publication (PDF)

Delinquent secured property tax ordinance (3) (DOCX)

CAO RECOMMENDATION

Requested Action Recommended


Rick Benson, County Administrative Office

RESULT: ADOPTED [UNANIMOUS]
MOVER: Janet Bibby, District III Supervisor
SECONDER: Kevin Cann, District IV Supervisor
AYES: Stetson, Jones, Bibby, Cann, Carrier



COUNTY of MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222


LEE STETSON, CHAIR
KEVIN CANN, VICE-CHAIR
JANET BIBBY
MERLIN JONES
JOHN CARRIER

DISTRICT I
DISTRICT IV
DISTRICT III
DISTRICT II
DISTRICT V



MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: KEITH WILLIAMS, Treasurer/Tax Collector/County Clerk
FROM: RENE' LaROCHE, Clerk of the Board 
SUBJECT: **PUBLIC HEARING: Approve a Fee Increase for the Tax Collector's Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance**

RES. 13-388

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on September 10, 2013

ACTION AND VOTE:

1. Treasurer-Tax Collector-County Clerk RES-2013-388

PUBLIC HEARING: Approve a Fee Increase for the Tax Collector's Cost on Delinquent Annual Secured Tax Bills and Refer to Department and County Counsel to Prepare an Ordinance

10:15 AM Chair Stetson opened the Public Hearing.

Presentation by Keith Williams/Treasurer-Tax Collector-County Clerk. He requested that the Board allow the requested fee increase.

Supervisor Bibby required clarification that the requested amount was carefully analyzed. Supervisor Cann required clarification of the \$24.69 which exceeds the requested fee. Mr. Williams responded to both.

No public comment.

Mr. Williams noted that he will be working with County Counsel and coming back with an Ordinance.

Supervisor Bibby inquired if there were any communications from the public. Mr. Williams responded that there were none.

Supervisor Bibby moved to approve as presented with the understanding that an ordinance will be coming forward and that an item will be brought back to reduce the amount should it lead to a surplus.

10:21 AM The Public Hearing was concluded.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Janet Bibby, District III Supervisor

SECONDER: Kevin Cann, District IV Supervisor

AYES: Stetson, Jones, Bibby, Cann, Carrier

Cc: Bill Davis, Auditor
File

**MARIPOSA COUNTY TREASURER TAX COLLECTOR
FEE COST STUDY
September 10, 2013**

FEE NAME:	Delinquent Costs
LEGAL AUTHORITY:	R & T 2621

DESCRIPTION OF SERVICE:	Prepare delinquent notices for secured, unsecured and supplemental unpaid taxes
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PROCESS STEPS:	Hours
1. Run program to generate delinquent notices, review and balance to determine notices are correct, customer service.	0.59
2. Verify and Mail notices	0.04
3. Prepare listing for publication in newspaper	0.02
Total Time to Complete	0.64
Tax Clerk, Tech III, Chief Deputy	\$ 27.73
Total Cost this position	\$ 17.75

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 17.75
Publication costs	\$ 6.40
Copies/Mail/Supplies	\$ 0.54
Total cost per transaction	\$ 24.69

CURRENT FEE:	\$ 10.00
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PROPOSED FEE:	\$20.00
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R & T Code 2621. After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of ten dollars (\$10) for preparing the delinquent tax records and giving notice of delinquency on each separate valuation on the secured roll of:

- (a) Real property, except possessory interests.
- (b) Possessory interests.
- (c) Personal property cross-secured to real property.

The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given.

Government Code 54985. (a) Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.

Public Notices

Protecting the Public's Right to Know

NOTICE OF PUBLIC HEARING TAX COLLECTOR'S COST FEE INCREASE

The Mariposa County Board of Supervisors will hold a public hearing on September 10, 2013 at 9:00 a.m. or as soon thereafter as possible. The purpose of the public hearing is to allow comment on and adopt the Mariposa County Tax Collector's Cost Fee Change Resolution.

Staff will be presenting a resolution, which will increase fees for the Tax Collectors Cost that appears on annual secured tax bills. It was determined that the current fee does not cover the costs based on Revenue and Taxation Code 2621. The fee is charged on the second installment (April 10th) of the secured tax roll. The fees cover the costs of notices, publications, and the labor involved in maintaining the delinquent tax rolls.

All interested persons may appear and be heard during the hearing, which will be held in the Board Meeting room, Mariposa County Government Center, Mariposa, CA. Letters and written comments may be made and submitted at any time during the public review period up to, and including, the public portion of the public hearing time. Copies of the proposed fee increases may be obtained at the Mariposa County Tax Collector's office or you can call 209-966-2621 for further information or mail comments to: Mariposa County Tax Collector, PO Box 247, Mariposa, CA 95338.

8/22-29/2013:2C

FICTITIOUS BUSINESS NAME STATEMENT

File No. 2013-143

The following person(s) is (are) doing business as:
YOSEMITE FOUR SEASONS
VACATION RENTALS
7519 Henness Circle
Yosemite National Park, CA 95389
Richard G. Long
Marcia D. Long
7519 Henness Circle
Yosemite National Park, CA 95389
This business is conducted by a married couple. The registrant(s) commenced to transact business under the fictitious business name or names listed above in: June 1984.

I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
Signed: Richard G. Long
This statement was filed with the County Clerk of Mariposa County on July 24, 2013. I hereby certify that this copy is a correct copy of the original statement on file in my office.

Keith M. Williams,
Mariposa County Clerk
By Karen M. Herman, Deputy Clerk
8/15-22-28/13 9/5/13:4P

FICTITIOUS BUSINESS NAME STATEMENT

File No. 2013-152

The following person(s) is (are) doing business as:
SIERRA SUNRISE CAFE
5031-C Highway 140
P.O. Box 1844
Mariposa, CA 95338
Dazzle's Donuts, Inc.
Kim Torvinen Tucker
5090 Jones Street
Mariposa, CA 95338
CA Corp. # 3568664
This business is conducted by a corporation. The registrant(s) commenced to transact business under the fictitious business name or names listed above on: N/A.

I declare that all information in this statement is true and correct. (A registrant who declares as true information which he or she knows to be false is guilty of a crime.)
Signed: Kim T. Tucker

This statement was filed with the County Clerk of Mariposa County on August 6, 2013. I hereby certify that this copy is a correct copy of the original statement on file in my office.

Keith M. Williams,
Mariposa County Clerk
By Karen M. Herman, Deputy Clerk
8/15-22-28/13 9/5/13:4P

FICTITIOUS BUSINESS NAME STATEMENT

File No. 2013-150

The following person(s) is (are) doing business as:
SURVIVAL FOOD STORE
3281 Elizabeth Lane
Cathay's Valley, CA 95306
Linda Paterna
3281 Elizabeth Lane
P.O. Box 339

FICTITIOUS BUSINESS NAME STATEMENT

File No. 2013-154

The following person(s) is (are) doing business as:
VALLEY MINING SERVICES
5164 Silva Road
Mariposa, CA 95338
Frank Rose
P.O. Box 5008 PMB 377
5164 Silva Road

NOTICE OF TRUSTEE'S SALE

LOAN: CAMPBELL / TOWE OTHER: 8183445 TS NUMBER: F13-04-09 LRC A.P. NUMBER 015-200-0130 NOTICE OF TRUSTEE'S SALE UNDER DEED OF TRUST YOU ARE IN DEFAULT UNDER A DEED OF TRUST, DATED May 14, 2010, UNLESS YOU TAKE ACTION TO PROTECT YOUR PROPERTY, IT MAY BE SOLD AT A PUBLIC SALE. IF YOU NEED AN EXPLANATION OF THE NATURE OF THE PROCEEDING AGAINST YOU, YOU SHOULD CONTACT A LAWYER. NOTICE is hereby given that CHICAGO TITLE COMPANY, a California Corporation, as trustee, or successor trustee, or substituted trustee pursuant to the Deed of Trust executed by LAUNA CAMPBELL, A SINGLE WOMAN AND MELVIN TOWE, A SINGLE MAN, AS JOINT TENANTS Recorded on 05/28/2010 as Instrument No. 2101814 in Book N/A, Page N/A, of Official records in the office of the County Recorder of MARIPOSA County, California, and pursuant to the Notice of Default and Election to Sell thereunder recorded 05/09/2013 in Book N/A, Page N/A, as Instrument No. 20131973 of said Official Records, WILL SELL on 09/12/2013 at the west entrance to the Mariposa County Courthouse, 5088 Bullion Street Mariposa, CA 95338 at 10:00 A.M. AT PUBLIC AUCTION TO THE HIGHEST BIDDER FOR CASH (payable at the time of sale in lawful money of the United States), all right, title and interest conveyed to and now held by it under said Deed Of Trust in the property situated in said County and State hereinafter described: SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF BY REFERENCE EXHIBIT "A" THE LAND REFERRED TO IN THIS GUARANTEE IS SITUATED IN THE STATE OF CALIFORNIA, COUNTY OF MARIPOSA, (UNINCORPORATED AREA) AND IS DESCRIBED AS FOLLOWS: BEGINNING AT CORNER NO. 1, A POINT ON THE WEST LINE OF THE TIP TOP ROAD, FROM WHICH CORNER THE SECTION COMMON TO SECTION 29, 30, 31, AND 32, TOWNSHIP 5 SOUTH, RANGE 20 EAST M.D.B. & M., BEARS N. 58°16' EAST 3,252 FEET; THENCE FROM CORNER NO. 1 N. 81°47' WEST 62.12 FEET TO CORNER NO. 2; THENCE NO. 66° 14' WEST 42.92 FEET TO CORNER NO. 2; THENCE S. 33° 27' WEST 40.72 FEET TO CORNER NO. 3; THENCE S. 15° 49' EAST 79.84 FEET TO CORNER NO. 4; THENCE N. 84° 42' EAST 131.0 FEET TO CORNER NO. 5; POINT ON THE WESTERLY LINE OF SAID TIP TOP ROAD; THENCE ALONG THE WESTERLY LINE OF SAID TIP TOP ROAD, N. 14° 41' WEST 110.55 FEET TO THE POINT OF BEGINNING OF THE SOUTHEAST QUARTER OF THE NORTH HALF OF SECTION 31, TOWNSHIP 5 SOUTH, RANGE 20 EAST, M.D.B. & M. THE ABOVE TRACT IS DELINEATED ON MAP ENTITLED RECORD OF SURVEY MAP SHOWING THE DAVIS AND JOHNSON LOTS, RECORDED AUGUST 20, 1954 AS MAP NO. 1118, MARIPOSA COUNTY RECORDS, TOGETHER WITH A WATER RIGHT IN A DRILLED WELL OF WATER SITUATED NO. 6° WEST 137 FEET, FROM CORNER NO 3 OF THE ABOVE DESCRIBED TRACT, INCLUDING THE RIGHT TO USE ALL THE WATER IN SAID WELL AND TO INSTALL AND MAINTAIN A PUMPING SYSTEM AT THE WELL SITE AND RIGHT OF WAY FOR PIPELINE FROM SAID WELL TO THE ABOVE DESCRIBED TRACT, AND THE RIGHT OF INGRESS AND EGRESS FOR MAINTENANCE PURPOSES. TOGETHER WITH A NON-EXCLUSIVE ROADWAY EASEMENT DESCRIBED AS FOLLOWS: A RIGHT OF WAY FOR EXISTING ROADWAY 20 FEET IN WIDTH SITUATE NORTHERLY AND WESTERLY OF AND PARALLEL TO LINES DESIGNATED AS 1-2, 2-3, AND 3-4 OF THE DAVIS TRACT AS SAID DAVIS TRACT IS DELINEATED ON MAP NO. 1118 ON FILE IN THE OFFICE OF THE COUNTY RECORDER OF MARIPOSA COUNTY, APN: 015-200-0130 The property address and other common designation, if any, of the real property described above is purported to be: 5071 TIP TOP ROAD, MARIPOSA, CA The undersigned trustee disclaims any liability for any incorrectness of the property address and other common designation, if any, shown herein. The total amount of the unpaid balance of the obligation secured by the property to be sold and reasonable estimated costs, expenses and advances at the time of the initial publication of the notice of sale is: \$146,794.82 Said amount will increase until date of sale. In addition to cash, the Trustee will accept a cashier's check drawn on a state or national bank, a check drawn by a state or federal credit union or a check drawn by a state or federal savings and loan association, savings association or savings bank specified in Section 5102 of the Financial Code and authorized to do business in this state. In the event tender other than cash is accepted the trustee may withhold the issuance of the Trustee's Deed until funds become available to the payee or endorsee as a matter of right. NOTICE TO POTENTIAL BIDDERS: If you are considering bidding on this property lien, you should understand that there are risks involved in bidding at a trustee auction. You will be responsible for all costs of the

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By Kar

