ABSTAIN: None.

RESOLUTION NO. 84/332

RECEIVED
JUN 12 1984
CONTRA COSTA COUNTY ASSESSOR

SUBJECT: Recovery of costs of maintaining use codes for special taxes

The Board of Supervisors of Contra Costa County RESOLVES THAT:

WHEREAS the Assessor has developed and maintained parcel use codes for the internal use of his office and is not required to maintain such codes for other uses,

WHEREAS the County Administrator has advised that the only practical way that local agency special tax ordinances can be implemented and such taxes can efficiently be collected is by using the Assessor's use codes to apply the appropriate amount of special taxes to each parcel in the taxing agency;

WHEREAS the Assessor obtains no benefits from the use of such codes by the local agencies that need the codes to collect their special taxes,

WHEREAS the Assessor is in need of financial assistance in order to continue to adequately maintain the use codes necessary for such special taxes and may not be able to continue to adequately maintain such codes without financial assistance,

WHEREAS the Assessor may well discontinue maintaining use codes for his internal use, considering the costs of maintaining such codes in relation to the benefits obtained from his internal use of the codes,

WHEREAS the public interest requires that the Assessor's use codes continue to be adequately maintained and be available to local agencies for their use in collecting special taxes,

WHEREAS Government Code §§50077(b) and 53978(d) authorize the County to deduct its reasonable costs incurred in collecting special taxes on behalf of local agencies;

NOW, THEREFORE, it is by this Board ordered that the total of all costs of maintaining the Assessor's use codes for the year, including all personnel, equipment and material costs necessary for such maintenance, shall annually be determined by the Assessor and, upon approval by this Board, shall be deducted by the Auditor from the proceeds of special taxes collected for the year by the County for the local agencies in the County. The total of such deductions shall be credited to the Assessor's account for 9606-1647.
Said deductions shall be made from the proceeds of each local agency imposing a special tax according to the following formula:

$$\text{Deductions from Special Tax Proceeds of the Local Agency} = \frac{\text{(Number of Parcels in the Local Agency)}}{\text{(Total Number of Parcels in all Local Agencies Imposing Special taxes)}} \times \text{(Assessor's Total Annual Costs of Maintaining Use Codes)}$$

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: June 5, 1984

J.R. OLSSON, COUNTY CLERK
and ex officio Clerk of the Board

D. [signature]

Orig. Dept.:
cc: Assessor
Auditor-Controller
Treasurer-Tax Collector
Administrator
Local Agencies Imposing Use Codes