

PROPERTY TAX ADMINISTRATION FEES

INTRODUCTION

Revenue and Taxation Code Section 95 et seq. provides for recovery of property tax administration costs by counties. It provides that the County bill every incorporated city or other local jurisdiction, other than schools, for which the County provides property tax assessment, collection and allocation services, a property tax administration fee equal to the County's property tax administration costs, less any related revenue, proportionately attributable to each such incorporated city or other local jurisdiction for the previous year.

COMPONENTS	<u>17/18 Costs</u>	
Assessor-Recorder	\$4,017,885	82.6%
Auditor-Controller	\$126,208	2.6%
Treasurer-Tax Collector	\$703,194	14.5%
Assessments Appeal Board	\$16,740	0.3%
	<u>\$4,864,027</u>	

DISTRIBUTION

	TOTAL TAX REVENUE	TAX ADMIN ALLOCATION FACTOR	DISTRIBUTION OF ADMIN COSTS
COUNTY GENERAL FUND	\$22,190,548.10	0.118269	575,265.54 *
EDUC REV AUGMENT FUND(ERAF)	\$28,238,914.52	0.150505	732,061.95 *
LAKEHEAD STREET LTG	\$477.15	0.000003	12.37
ROTHER RIVERSIDE SUB LTG	\$18,036.48	0.000096	467.58
SIERRA VISTA LTG	\$3,918.77	0.000021	101.59
TRACT 1323 PERM RD DIV	\$1,098.65	0.000006	28.48
CLOVER CRK DITCH MAINT	\$578.08	0.000003	14.99
SHASTA CO WATER AGENCY	\$176,202.02	0.000939	4,567.84
CSA #15 STREET LIGHTING	\$114,189.99	0.000609	2,960.25
FIRE PROTECT SERV CSA #1	\$2,122,775.12	0.011314	55,030.55
CSA #25 KESWICK	\$26,470.33	0.000141	686.21
CSA #23 CRAGVIEW	\$6,310.71	0.000034	163.60
ANDERSON CEM	\$84,831.44	0.000452	2,199.16
BURNEY CEM	\$75,606.94	0.000403	1,960.02
COTTONWOOD CEM	\$56,845.28	0.000303	1,473.65
FALL RIVER MILLS CEM	\$4,812.05	0.000026	124.75
HALCUMB CEM	\$49,648.25	0.000265	1,287.07
MANTON CEM	\$30,400.80	0.000162	788.11
MILLVILLE MASONIC CEM	\$77,412.42	0.000413	2,006.83
PINE GROVE CEM	\$35,263.39	0.000188	914.16
CENTERVILLE CSD	\$194,609.84	0.001037	5,045.04
CLEAR CREEK CSD	\$345,488.66	0.001841	8,956.40
FALL RIVER MILLS CSD	\$47,299.24	0.000252	1,226.18
SHASTA CSD	\$266,007.39	0.001418	6,895.94
MOUNTAIN GATE CSD	\$239,316.81	0.001275	6,204.02
ANDERSON FIRE	\$1,007,419.31	0.005369	26,116.21
BUCKEYE FIRE	\$99,661.25	0.000531	2,583.61
BURNEY FIRE	\$299,139.95	0.001594	7,754.87
CASTELLA FIRE	\$70,050.69	0.000373	1,815.98
SHASTA LAKE FIRE	\$555,616.29	0.002961	14,403.72
COTTONWOOD FIRE	\$254,838.34	0.001358	6,606.40
FALL RIVER FIRE	\$82,777.35	0.000441	2,145.91
HAPPY VALLEY FIRE	\$322,715.04	0.001720	8,366.02
MCARTHUR FIRE	\$40,136.20	0.000214	1,040.49
MILLVILLE FIRE	\$36,399.29	0.000194	943.61
PINE GROVE MAD	\$100,396.77	0.000535	2,602.67
SHASTA MOSQ/VECT CONTROL	\$1,089,339.85	0.005806	28,239.90
BURNEY BASIN MAD	\$134,971.28	0.000719	3,498.98
FALL RIVER RCD	\$3,297.05	0.000018	85.47
WESTERN SHASTA RCD	\$25.16	0.000000	0.00
ACID	\$449,544.89	0.002396	11,653.94
BELLA VISTA WATER	\$785,481.46	0.004186	20,362.72
MAYERS MEMORIAL HOSP	\$730,319.71	0.003892	18,932.71
CANBY HILLTOP RDA ATT #1	\$1,548,798.22	0.008255	40,150.84
CANBY HILLTOP RDA	\$9,711,534.79	0.051760	251,760.57
MDTN PROJ MARKET ST AMEND	\$4,287,068.00	0.022849	111,137.39
CITY OF SHASTA LAKE	\$544,724.75	0.002903	14,121.37
REDDING REDEVELOPMENT AGENCY	\$55,425.73	0.000295	1,436.85
CITY OF ANDERSON	\$793,325.61	0.004228	20,566.07
CITY OF REDDING	\$10,814,655.48	0.057639	280,357.72
SHASTA DAM AREA RDA	\$4,233,803.59	0.022565	109,756.57
SHASTA DAM A#1 RDA	\$0.00	0.000000	0.00
SOUTHWEST RDA	\$1,171,323.36	0.006243	30,365.23
BUCKEYE RDA	\$731,589.26	0.003899	18,965.63
SHASTEC RDA	\$2,466,664.24	0.013147	63,945.48
SHASTEC ANNEX 1 RDA	\$10,220.23	0.000054	264.95
COUNTY SCHOOLS	90,789,022.81	0.483879	2,353,602.83 *
	<u>\$187,627,348.38</u>	1.000000	<u>\$4,864,027.00</u>

* Unrecoverable Costs