

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>20/21 Costs</u>	
Assessor-Recorder	\$4,633,827	81.8%
Auditor-Controller	\$276,107	4.9%
Treasurer-Tax Collector	\$745,472	13.2%
Assessments Appeal Board	\$10,829	0.2%
	<u>\$5,666,235</u>	

DISTRIBUTION

	TOTAL TAX REVENUE	TAX ADMIN ALLOCATION FACTOR	DISTRIBUTION OF ADMIN COSTS
COUNTY GENERAL FUND	\$25,190,876.54	0.116390	659,494.03 *
EDUC REV AUGMENT FUND(ERAF)**	\$32,129,427.04	0.148448	841,143.29 *
LAKEHEAD STREET LTG	\$581.70	0.000003	15.23
ROTHER RIVERSIDE SUB LTG	\$21,017.10	0.000097	550.22
SIERRA VISTA LTG	\$4,322.02	0.000020	113.15
TRACT 1323 PERM RD DIV	\$1,146.10	0.000005	30.00
CLOVER CRK DITCH MAINT	\$752.39	0.000003	19.70
SHASTA CO WATER AGENCY	\$200,683.69	0.000927	5,253.87
CSA #15 STREET LIGHTING	\$130,226.07	0.000602	3,409.30
FIRE PROTECT SERV CSA #1	\$2,413,694.41	0.011152	63,190.14
CSA #25 KESWICK	\$23,661.75	0.000109	619.46
CSA #23 CRAGVIEW	\$7,158.14	0.000033	187.40
ANDERSON CEM	\$99,501.36	0.000460	2,604.93
BURNEY CEM	\$87,073.18	0.000402	2,279.56
COTTONWOOD CEM	\$65,379.09	0.000302	1,711.61
HALCUMB CEM	\$50,890.24	0.000235	1,332.30
MANTON CEM	\$34,550.62	0.000160	904.53
MILLVILLE MASONIC CEM	\$88,548.84	0.000409	2,318.19
PINE GROVE CEM	\$44,614.14	0.000206	1,167.99
CENTERVILLE CSD	\$221,492.44	0.001023	5,798.64
CLEAR CREEK CSD	\$398,097.08	0.001839	10,422.12
FALL RIVER MILLS CSD	\$50,498.32	0.000233	1,322.04
SHASTA CSD	\$270,309.54	0.001249	7,076.66
MOUNTAIN GATE CSD	\$291,930.92	0.001349	7,642.71
ANDERSON FIRE	\$1,176,607.92	0.005436	30,803.41
BUCKEYE FIRE	\$114,369.14	0.000528	2,994.17
BURNEY FIRE	\$384,417.61	0.001776	10,063.99
CASTELLA FIRE	\$78,530.85	0.000363	2,055.93
SHASTA LAKE FIRE	\$646,990.08	0.002989	16,938.10
COTTONWOOD FIRE	\$292,709.82	0.001352	7,663.10
FALL RIVER FIRE	\$88,031.12	0.000407	2,304.64
HAPPY VALLEY FIRE	\$373,858.22	0.001727	9,787.55
MCCARTHY FIRE	\$46,313.58	0.000214	1,212.48
MILLVILLE FIRE	\$41,540.52	0.000192	1,087.52
PINE GROVE MAD	\$112,372.48	0.000519	2,941.89
SHASTA MOSQ/VECT CONTROL	\$1,254,394.96	0.005796	32,839.86
BURNEY BASIN MAD	\$169,335.06	0.000782	4,433.17
FALL RIVER RCD	\$3,645.82	0.000017	95.45
WESTERN SHASTA RCD	\$18.41	0.000000	0.00
ACID	\$519,774.83	0.002402	13,607.62
BELLA VISTA WATER	\$903,054.87	0.004172	23,641.83
MAYERS MEMORIAL HOSP	\$830,726.96	0.003838	21,748.30
CANBY HILLTOP RDA ATT #1	\$2,222,193.34	0.010267	58,176.67
CANBY HILLTOP RDA	\$11,217,020.76	0.051826	293,659.82
MDTN PROJ MARKET ST AMEND	\$5,807,118.39	0.026831	152,029.44
CITY OF SHASTA LAKE	\$636,222.40	0.002940	16,656.20
REDDING REDEVELOPMENT AGENCY	\$118,149.08	0.000546	3,093.12
CITY OF ANDERSON	\$942,902.58	0.004357	24,685.04
CITY OF REDDING	\$12,440,648.24	0.057480	325,694.19
SHASTA LAKE CITY RDA	\$5,011,111.19	0.023153	131,190.09
SOUTHWEST RDA	\$1,466,389.10	0.006775	38,389.83
BUCKEYE RDA	\$973,462.13	0.004498	25,485.08
SHASTEC RDA	\$3,240,697.20	0.014973	84,840.94
SHASTEC ANNEX 1 RDA	\$27,696.21	0.000128	725.08
COUNTY SCHOOLS	103,468,290.43	0.478057	2,708,783.40 *
	<u>\$216,435,026.04</u>	1.000000	<u>\$5,666,235.00</u>

* Unrecoverable Costs