

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>18/19 Costs</u>	
Assessor-Recorder	\$4,199,868	80.5%
Auditor-Controller	\$272,495	5.2%
Treasurer-Tax Collector	\$728,421	14.0%
Assessments Appeal Board	\$15,449	0.3%
	<u>\$5,216,233</u>	

DISTRIBUTION

	TOTAL TAX <u>REVENUE</u>	TAX ADMIN ALLOCATION <u>FACTOR</u>	DISTRIBUTION OF ADMIN <u>COSTS</u>
COUNTY GENERAL FUND	\$22,896,567.56	0.117341	612,080.43 *
EDUC REV AUGMENT FUND(ERAF)	\$29,268,140.54	0.149995	782,407.10 *
LAKEHEAD STREET LTG	\$555.55	0.000003	14.85
ROTHER RIVERSIDE SUB LTG	\$19,044.81	0.000098	509.11
SIERRA VISTA LTG	\$4,022.09	0.000021	107.52
TRACT 1323 PERM RD DIV	\$1,083.28	0.000006	28.96
CLOVER CRK DITCH MAINT	\$619.15	0.000003	16.55
SHASTA CO WATER AGENCY	\$182,199.32	0.000934	4,870.62
CSA #15 STREET LIGHTING	\$119,595.25	0.000613	3,197.07
FIRE PROTECT SERV CSA #1	\$2,190,062.66	0.011224	58,545.59
CSA #25 KESWICK	\$15,335.53	0.000079	409.96
CSA #23 CRAGVIEW	\$6,488.09	0.000033	173.44
ANDERSON CEM	\$88,659.85	0.000454	2,370.09
BURNEY CEM	\$77,695.77	0.000398	2,076.99
COTTONWOOD CEM	\$59,608.65	0.000305	1,593.48
HALCUMB CEM	\$48,413.15	0.000248	1,294.20
MANTON CEM	\$31,522.90	0.000162	842.68
MILLVILLE MASONIC CEM	\$81,145.90	0.000416	2,169.22
PINE GROVE CEM	\$41,254.10	0.000211	1,102.82
CENTERVILLE CSD	\$199,534.28	0.001023	5,334.03
CLEAR CREEK CSD	\$361,742.48	0.001854	9,670.24
FALL RIVER MILLS CSD	\$49,874.99	0.000256	1,333.28
SHASTA CSD	\$192,643.19	0.000987	5,149.81
MOUNTAIN GATE CSD	\$258,100.78	0.001323	6,899.65
ANDERSON FIRE	\$1,051,517.71	0.005389	28,109.57
BUCKEYE FIRE	\$105,201.52	0.000539	2,812.29
BURNEY FIRE	\$311,318.38	0.001595	8,322.28
CASTELLA FIRE	\$71,505.32	0.000366	1,911.51
SHASTA LAKE FIRE	\$583,345.55	0.002990	15,594.22
COTTONWOOD FIRE	\$267,791.39	0.001372	7,158.70
FALL RIVER FIRE	\$84,434.11	0.000433	2,257.12
HAPPY VALLEY FIRE	\$338,502.37	0.001735	9,048.97
MCARTHUR FIRE	\$42,372.06	0.000217	1,132.71
MILLVILLE FIRE	\$38,383.76	0.000197	1,026.09
PINE GROVE MAD	\$103,818.50	0.000532	2,775.32
SHASTA MOSQ/VECT CONTROL	\$1,139,398.49	0.005839	30,458.84
BURNEY BASIN MAD	\$138,939.81	0.000712	3,714.19
FALL RIVER RCD	\$3,408.99	0.000017	91.13
WESTERN SHASTA RCD	\$16.44	0.000000	0.00
ACID	\$470,910.35	0.002413	12,588.56
BELLA VISTA WATER	\$822,877.16	0.004217	21,997.47
MAYERS MEMORIAL HOSP	\$751,063.60	0.003849	20,077.72
CANBY HILLTOP RDA ATT #1	\$1,709,187.95	0.008759	45,690.66
CANBY HILLTOP RDA	\$10,106,711.77	0.051795	270,176.47
MDTN PROJ MARKET ST AMEND	\$4,713,531.78	0.024156	126,003.93
CITY OF SHASTA LAKE	\$571,230.21	0.002927	15,270.34
REDDING REDEVELOPMENT AGENCY	\$56,350.30	0.000289	1,506.38
CITY OF ANDERSON	\$830,919.70	0.004258	22,212.46
CITY OF REDDING	\$11,301,602.25	0.057919	302,118.74
SHASTA DAM AREA RDA	\$4,578,342.23	0.023463	122,389.99
SHASTA DAM A#1 RDA	\$0.00	0.000000	0.00
SOUTHWEST RDA	\$1,250,798.02	0.006410	33,436.81
BUCKEYE RDA	\$823,097.27	0.004218	22,003.35
SHASTEC RDA	\$2,746,802.09	0.014077	73,428.56
SHASTEC ANNEX 1 RDA	\$10,547.60	0.000054	281.96
COUNTY SCHOOLS	93,910,034.98	0.481274	2,510,438.88 *
	<u>\$195,127,871.56</u>	<u>1.000000</u>	<u>\$5,216,232.90</u>

* Unrecoverable Costs