

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>19/20 Costs</u>	
Assessor-Recorder	\$4,520,761	83.71%
Auditor-Controller	\$294,559	5.45%
Treasurer-Tax Collector	\$582,633	10.79%
Assessments Appeal Board	<u>\$2,588</u>	0.05%
	<u><u>\$5,400,540</u></u>	

DISTRIBUTION

	TOTAL TAX REVENUE	TAX ADMIN ALLOCATION FACTOR	DISTRIBUTION OF ADMIN COSTS
COUNTY GENERAL FUND	\$23,967,206.15	0.116793	630,742.86 *
EDUC REV AUGMENT FUND(ERAF)**	\$30,734,012.23	0.149767	808,824.34 *
LAKEHEAD STREET LTG	\$568.77	0.000003	14.97
ROTHER RIVERSIDE SUB LTG	\$19,700.83	0.000096	518.47
SIERRA VISTA LTG	\$3,995.12	0.000019	105.14
TRACT 1323 PERM RD DIV	\$1,100.29	0.000005	28.96
CLOVER CRK DITCH MAINT	\$633.00	0.000003	16.66
SHASTA CO WATER AGENCY	\$191,245.34	0.000932	5,032.99
CSA #15 STREET LIGHTING	\$124,981.93	0.000609	3,289.14
FIRE PROTECT SERV CSA #1	\$2,289,765.31	0.011158	60,259.56
CSA #25 KESWICK	\$19,860.78	0.000097	522.67
CSA #23 CRAGVIEW	\$6,614.99	0.000032	174.09
ANDERSON CEM	\$92,991.91	0.000453	2,447.26
BURNEY CEM	\$82,595.82	0.000402	2,173.67
COTTONWOOD CEM	\$62,826.70	0.000306	1,653.40
HALCUMB CEM	\$49,677.59	0.000242	1,307.36
MANTON CEM	\$33,413.89	0.000163	879.35
MILLVILLE MASONIC CEM	\$84,618.20	0.000412	2,226.89
PINE GROVE CEM	\$42,253.94	0.000206	1,111.99
CENTERVILLE CSD	\$210,102.76	0.001024	5,529.26
CLEAR CREEK CSD	\$377,141.28	0.001838	9,925.19
FALL RIVER MILLS CSD	\$49,601.78	0.000242	1,305.37
SHASTA CSD	\$231,885.14	0.001130	6,102.50
MOUNTAIN GATE CSD	\$286,548.69	0.001396	7,541.08
ANDERSON FIRE	\$1,097,457.92	0.005348	28,881.71
BUCKEYE FIRE	\$109,197.11	0.000532	2,873.73
BURNEY FIRE	\$354,649.48	0.001728	9,333.28
CASTELLA FIRE	\$75,371.19	0.000367	1,983.54
SHASTA LAKE FIRE	\$617,366.11	0.003008	16,247.17
COTTONWOOD FIRE	\$282,573.96	0.001377	7,436.47
FALL RIVER FIRE	\$85,865.00	0.000418	2,259.70
HAPPY VALLEY FIRE	\$355,023.14	0.001730	9,343.11
MARTHUR FIRE	\$43,376.12	0.000211	1,141.53
MILLVILLE FIRE	\$40,032.35	0.000195	1,053.53
PINE GROVE MAD	\$105,939.77	0.000516	2,788.01
SHASTA MOSQ/VECT CONTROL	\$1,190,125.49	0.005799	31,320.43
BURNEY BASIN MAD	\$155,804.99	0.000759	4,100.31
FALL RIVER RCD	\$3,477.14	0.000017	91.51
WESTERN SHASTA RCD	\$17.41	0.000000	0.00
ACID	\$492,385.31	0.002399	12,958.06
BELLA VISTA WATER	\$877,096.94	0.004274	23,082.48
MAYERS MEMORIAL HOSP	\$787,987.18	0.003840	20,737.39
CANBY HILLTOP RDA ATT #1	\$1,876,501.86	0.009144	49,383.74
CANBY HILLTOP RDA	\$10,524,924.65	0.051288	276,983.53
MDTN PROJ MARKET ST AMEND	\$5,163,556.63	0.025162	135,888.87
CITY OF SHASTA LAKE	\$603,586.38	0.002941	15,884.53
REDDING REDEVELOPMENT AGENCY	\$76,422.91	0.000372	2,011.22
CITY OF ANDERSON	\$871,731.90	0.004248	22,941.29
CITY OF REDDING	\$11,870,075.59	0.057843	312,383.75
SHASTA LAKE CITY RDA	\$4,751,393.61	0.023154	125,042.01
SOUTHWEST RDA	\$1,331,706.79	0.006489	35,046.41
BUCKEYE RDA	\$856,381.71	0.004173	22,537.32
SHASTEC RDA	\$2,994,382.19	0.014592	78,802.90
SHASTEC ANNEX 1 RDA	\$10,891.10	0.000053	286.62
COUNTY SCHOOLS	98,643,128.94	0.480689	2,595,982.69 *
	<u>\$205,211,773.33</u>	1.000000	<u>\$5,400,540.00</u>

* Unrecoverable Costs