

**ORDINANCE NO. C.S. 754**

**AN ORDINANCE REGARDING "PROPERTY TAX ADMINISTRATIVE COSTS"**

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1. Section 4.44.010 is hereby amended to read as follows:

**4.44.10 Costs attributable.**

- A. Conditioned on remaining in compliance with State law, commencing in the fiscal year 1997-98, and for every fiscal year thereafter, the auditor-controller is directed to calculate and apportion, amongst all local taxing jurisdictions in the county, the property tax related costs of the assessor, tax collector, and auditor, including applicable administrative overhead costs as permitted by Federal Office of Management and Budget Circular A-87 standards. Based on the calculations and apportionment, the auditor-controller shall offset current year property tax allocations with the property tax related costs attributable to jurisdictions for services rendered in the prior fiscal year.
- B. These property tax administration fee cost calculations attributable to jurisdictions for services rendered in the prior fiscal year shall be submitted in the form of a Final Report for review to the Board of Supervisors, and the affected jurisdictions. Thereafter, the Final Report will be placed on the consent calendar for acceptance by the Board of Supervisors. Any jurisdiction wishing to challenge their apportionment must request that the matter be removed from the consent calendar

and that it be placed on the Board of Supervisor's agenda for public hearing. Any decision of the Board is final and subject to the judicial review of administrative proceedings process found in Chapter 2.88 of the Stanislaus County Code.

- C. The auditor-controller is further directed to carry out the duties imposed by Section 95.3 of the Revenue and Taxation Code (formerly Sections 95.2 and 97). No offsets described in this section shall be applied to any school district's, community college district's, or county office of education's property tax allocations. (Ord. CS 676 §§ 1, 1998; Ord. CS 430 §§ 1 (part), 1991).

Upon motion of Supervisor Mayfield, seconded by Supervisor Caruso, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this 13th day of March, 2001, by the following called vote:

AYES: Supervisors: Mayfield, Blom, Caruso, and Chair Paul

NOES: Supervisors: None

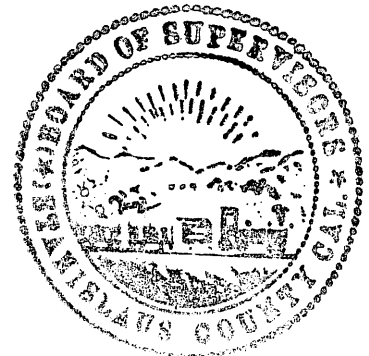
ABSENT: Supervisors: Simon


Paul Paul

Chair of the Board of Supervisors of the  
County of Stanislaus, State of California

**ATTEST:**

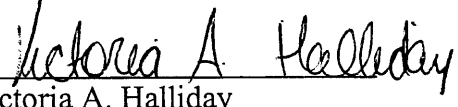
REAGAN M. WILSON, Clerk of the  
Board of Supervisors of the County  
of Stanislaus, State of California



By   
Assistant Clerk

**APPROVED AS TO FORM:**

MICHAEL H. KRAUSNICK, County Counsel

By   
Victoria A. Halliday  
Deputy County Counsel

**DECLARATION OF PUBLICATION  
(C.C.P. S2015.5)**

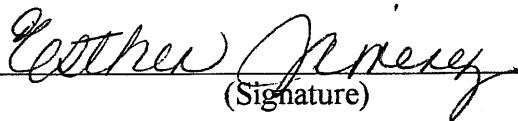
**COUNTY OF STANISLAUS  
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of **THE MODESTO BEE**, printed in the City of **MODESTO**, County of **STANISLAUS**, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of **STANISLAUS**, State of California, Under the date of **February 25, 1951, Action No. 46453**; that the notice of which the annexed is a printed copy, has been published in each issue thereof on the following dates, to wit:

**MARCH 24, 2001**

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at **MODESTO**, California on

**MARCH 24, 2001**  
(date)

  
(Signature)

**ORDINANCE NO. C.S. 754  
AN ORDINANCE REGARDING PROPERTY  
TAX ADMINISTRATIVE COSTS THE BOARD  
OF SUPERVISORS OF THE COUNTY OF  
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ORDAINS AS FOLLOWS:**  
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**B.** These property tax administration fee cost calculations attributable to jurisdictions for services rendered in the prior fiscal year shall be submitted in the form of a Final Report for review to the Board of Supervisors, and the affected jurisdictions. Thereafter, the Final Report will be placed on the consent calendar for acceptance by the Board of Supervisors. Any jurisdiction wishing to challenge their apportionment must request that the matter be removed from the consent calendar and that it be placed on the Board of Supervisor's agenda for public hearing. Any decision of the Board is final and subject to the judicial review of administrative proceedings process found in Chapter 2.88 of the Stanislaus County Code.  
**C.** The auditor-controller is further directed to carry out the duties imposed by Section 95.3 of the Revenue and Taxation Code (formerly Sections 95.2 and 97). No offsets described in this section shall be applied to any school district's, community college district's, or county office of education's property tax allocations. (Ord. CS 676 <sup>001</sup>, 1998; Ord. CS 430 <sup>001</sup> (part), 1991).  
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AYES: Supervisors: Mayfield, Blom, Caruso, and Chair Paul  
NOES: Supervisors: None  
ABSENT: Supervisors: Simon  
Pat Paul Chair of the Board of Supervisors of the County of Stanislaus, State of California  
ATTEST:  
CHRISTINE FERRARO TALLMAN, Clerk of the Board of Supervisors of the County of Stanislaus, State of California  
By Lillie Farriester Assistant Clerk  
APPROVED AS TO FORM:  
MICHAEL H. KRAUSNICK, County Counsel  
By Victoria A. Halliday Deputy County Counsel