

RESOLUTION NO. _____

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION TO UPDATE THE PROPOSED TAX COLLECTOR FEE SCHEDULE,
EFFECTIVE JUNE 13,2023**

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, Government Code Section 54985 allows the Board of Supervisors to increase, decrease, or charge a fee, which is otherwise authorized to be levied, there has been presented to the Board of Supervisors for its consideration and approval a request from the San Mateo County Treasurer-Tax Collector to increase and collect the fees associated with tax collection in order to recover the costs associated with services related to secured and unsecured tax collections, and the annual tax sale; and

WHEREAS, California Revenue and Taxation Code Section 2922 permits the Tax Collector to collect actual costs of collection incurred by the county up to the time the delinquent tax is paid; and

WHEREAS, California Revenue and Taxation Code Section 5832 permits the Tax Collector to charge a fee for preparing and processing a subsequent tax clearance certificate equal to the actual costs of preparing and processing that certificate; and

WHEREAS, California Revenue and Taxation Codes Section 4674 and 4676 permit costs of maintaining tax-defaulted property records, and administering and

processing claims for excess proceeds from tax sale to be deducted from the excess proceeds and be distributed to the county general fund; and

WHEREAS, the Board of Supervisors held a duly noticed public hearing on the proposed Fee Schedule on June 13, 2023, at which time the public had the opportunity to submit oral and written comments; and

WHEREAS, the County made the data supporting the proposed fees available for public review at least 10 days before the public hearing.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the Board of Supervisors is hereby authorized to approve the proposed fees related to costs associated with services related to secured and unsecured tax collections, and the annual tax sale as listed in Attachment A.

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