

**RESOLUTION NO. \_\_\_\_\_**

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

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**RESOLUTION TO APPROVE THE UPDATED PROPOSED TAX COLLECTOR FEE  
SCHEDULE, EFFECTIVE OCTOBER 3, 2023**

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**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 of delinquent taxes incurred by the county up to the time the delinquency is paid; and

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

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

processing claims for excess proceeds from tax sale to be deducted from the excess proceeds; and

**WHEREAS**, the Board of Supervisors held a duly noticed public hearing on the proposed Fee Schedule on October 3, 2023, at which time the public had the opportunity to submit oral and written comments; and

**WHEREAS**, the County advertised a public hearing notice in the Half Moon Bay Review on September 20, 2023, at least 10 days before the public hearing.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the Board of Supervisors hereby approves the updated fee schedule related to costs for services associated with secured and unsecured tax collections and the annual tax sale, as listed in Attachment B to this resolution. Whereas Attachment A identifies the proposed individual fee amendments, changes, and additions as indicated in red and by strike-out items.

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