

**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>22/23 Costs</u>	
Assessor-Recorder	\$5,102,182	83.4%
Auditor-Controller	\$300,962	4.9%
Treasurer-Tax Collector	\$698,259	11.4%
Assessments Appeal Board	\$18,967	0.3%
	<u>\$6,120,369</u>	

**DISTRIBUTION**

	TOTAL TAX REVENUE	TAX ADMIN ALLOCATION FACTOR	DISTRIBUTION OF ADMIN COSTS
COUNTY GENERAL FUND	\$28,270,044.75	0.114379	700,044.12 *
EDUC REV AUGMENT FUND(ERAF)**	\$36,257,964.58	0.146698	897,847.35 *
LAKEHEAD STREET LTG	\$613.36	0.000002	15.19
ROTHER RIVERSIDE SUB LTG	\$24,302.01	0.000098	601.78
SIERRA VISTA LTG	\$4,980.94	0.000020	123.34
TRACT 1323 PERM RD DIV	\$1,347.49	0.000005	33.37
CLOVER CRK DITCH MAINT	\$870.89	0.000004	21.57
SHASTA CO WATER AGENCY	\$228,411.00	0.000924	5,656.08
CSA #15 STREET LIGHTING	\$152,155.56	0.000616	3,767.79
FIRE PROTECT SERV CSA #1	\$2,767,113.73	0.011196	68,521.35
CSA #25 KESWICK	\$1,876.33	0.000008	46.46
CSA #23 CRAGVIEW	\$8,355.56	0.000034	206.91
ANDERSON CEM	\$117,430.52	0.000475	2,907.90
BURNEY CEM	\$95,186.28	0.000385	2,357.07
COTTONWOOD CEM	\$74,962.76	0.000303	1,856.28
HALCUMB CEM	\$54,901.37	0.000222	1,359.51
MANTON CEM	\$39,556.49	0.000160	979.53
MILLVILLE MASONIC CEM	\$100,614.84	0.000407	2,491.50
PINE GROVE CEM	\$50,007.07	0.000202	1,238.31
CENTERVILLE CSD	\$252,103.67	0.001020	6,242.78
CLEAR CREEK CSD	\$458,844.91	0.001856	11,362.26
FALL RIVER MILLS CSD	\$56,047.77	0.000227	1,387.90
SHASTA CSD	\$366,375.30	0.001482	9,072.46
MOUNTAIN GATE CSD	\$273,965.14	0.001108	6,784.13
ANDERSON FIRE	\$1,341,609.58	0.005428	33,221.95
BUCKEYE FIRE	\$130,254.21	0.000527	3,225.45
BURNEY FIRE	\$434,821.35	0.001759	10,767.37
CASTELLA FIRE	\$91,071.45	0.000368	2,255.18
SHASTA LAKE FIRE	\$712,348.86	0.002882	17,639.72
COTTONWOOD FIRE	\$335,956.14	0.001359	8,319.20
FALL RIVER FIRE	\$100,041.48	0.000405	2,477.30
HAPPY VALLEY FIRE	\$429,521.00	0.001738	10,636.12
MCCARTHY FIRE	\$53,575.36	0.000217	1,326.67
MILLVILLE FIRE	\$47,507.03	0.000192	1,176.40
PINE GROVE MAD	\$125,435.89	0.000508	3,106.14
SHASTA MOSQ/VECT CONTROL	\$1,433,330.22	0.005799	35,493.20
BURNEY BASIN MAD	\$190,748.80	0.000772	4,723.47
FALL RIVER RCD	\$4,060.17	0.000016	100.54
WESTERN SHASTA RCD	\$0.00	0.000000	0.00
ACID	\$597,226.26	0.002416	14,788.97
BELLA VISTA WATER	\$1,032,788.05	0.004179	25,574.67
MAYERS MEMORIAL HOSP	\$916,529.71	0.003708	22,695.80
CANBY HILLTOP RDA ATT #1	\$2,902,199.89	0.011742	71,866.46
CANBY HILLTOP RDA	\$12,150,619.79	0.049161	300,882.79
MDTN PROJ MARKET ST AMEND	\$7,317,087.04	0.029605	181,191.22
CITY OF SHASTA LAKE	\$691,821.49	0.002799	17,131.40
REDDING REDEVELOPMENT AGENCY	\$104,236.20	0.000422	2,581.18
CITY OF ANDERSON	\$1,089,353.43	0.004407	26,975.39
CITY OF REDDING	\$14,255,994.47	0.057679	353,017.66
SHASTA LAKE CITY RDA	\$5,664,976.05	0.022920	140,280.40
SOUTHWEST RDA	\$1,837,741.24	0.007435	45,507.53
BUCKEYE RDA	\$1,232,758.65	0.004988	30,526.50
SHASTEC RDA	\$4,157,742.55	0.016822	102,957.15
SHASTEC ANNEX 1 RDA	\$94,000.35	0.000380	2,327.71
COUNTY SCHOOLS	118,026,907.32	0.477532	2,922,671.09 *
	<u>\$247,160,296.37</u>	<u>1.000000</u>	<u>\$6,120,369.60</u>

\* Unrecoverable Costs