ORDINANCE NO. _____

AN ORDINANCE OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, SETTING CERTAIN FEES TO BE CHARGED BY THE NAPA COUNTY TREASURER-TAX COLLECTOR

The Board of Supervisors of the County of Napa ordains as follows:

SECTION 1. The fee schedule entitled "Part 180 Treasurer/Tax Collector," a copy of which is attached hereto as Attachment "A" is made part hereof as though fully set forth herein.

SECTION 2. This Ordinance shall only affect the fee for Unsecured Enhanced Collections that is listed in Sec. 180.020. "Treasurer/Tax Collector Fees (Ordinance)" in Attachment "A."

SECTION 3. The Napa County Board of Supervisors hereby finds that the charge set forth in Sec. 180.020 of Attachment "A" is reasonably necessary to cover the costs of providing the services described therein, and that the costs imposed by such fee is fairly apportioned so that charges allocated to any payor will bear a fair and reasonable relationship to the payor's burdens on or benefits from the services performed by the Napa County Treasurer-Tax Collector.

SECTION 4. This ordinance is exempt from environmental review under the California Environmental Quality Act (CEQA) pursuant to Title 14, California Code of Regulations, Sections 15273(a)(1) and (2).

SECTION 5. If any section, subsection, sentence, clause, phrase or word of this ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The Napa County Board of Supervisors hereby declares it would have passed and adopted this ordinance and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 6. This ordinance shall be effective thirty (30) days from and after the date of its passage.

SECTION 7. A summary of this ordinance shall be published at least once five (5) days before adoption and at least once before the expiration of fifteen (15) days after its passage in the Napa Valley Register, a newspaper of general circulation published in Napa County, together with the names of members voting for and against the same.

The foregoing Ordinance was introduced and read at a regular meeting of the Napa County Board of Supervisors, State of California, held on the 27th day of February 2024, and passed at a regular meeting of the Napa County Board of Supervisors, State of California, held on the 12th day of March, 2024, by the following vote:

AYES: SUPERVISORS _____

_____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of the State of California

_____
JOELLE GALLAGHER , Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors
By: *Ryan FitzGerald* (e-sign) Deputy County Counsel By: *Brandon Aguilera* (e-sign) Code Services Date: February 16, 2024	Date: _____ Processed By: _____ Deputy Clerk of the Board	By: _____

I HEREBY CERTIFY THAT THE ORDINANCE ABOVE WAS POSTED IN THE OFFICE OF THE CLERK OF THE BOARD IN THE ADMINISTRATIVE BUILDING, 1195 THIRD STREET ROOM 310, NAPA, CALIFORNIA ON _____.

_____, DEPUTY
NEHA HOSKINS, CLERK OF THE BOARD

Revised: **4-05-16; Resolution 2016-42 (eff 7-01-16)**
3-12-24; Ordinance TBD (eff 4-11-24)

PART 180

TREASURER/TAX COLLECTOR

Sec. 180.010. Treasurer/Tax Collector Fees (by Resolution)

(a)	Online Duplicate of Tax Bill	$2.00 per bill
(b)	Electronic or CD of Tax Roll	$35.00
(c)	Title Company Remote Access of Tax Roll	$245.00 plus technology costs
(d)	Payment Reversal	$50.00
(e)	Separate Valuation Fee	$50.00
(f)	Secured Tax Fee: Lot Line Adjustment/Parcel Map	$114.00
(g)	Secured Tax Fee: Lot Line Adjustment/Parcel Map Update	$30.00
(h)	For processing additional mobile home tax clearance certificates pursuant to Revenue and Taxation Code section 5832.	$45.00
(i)	Secured Tax Fee: Five Year Payment Plan Set-Up	$57.00
(j)	Secured Tax Fee: Four Year Payment Plan Set-Up	$57.00
(k)	Unsecured Tax Fees: Bulk Transfer Fee	$49.00
(l)	Unsecured Tax Fees: Payment Plan Set-Up	$35.00
(m)	Central Collections: Payment Plan Set-Up	$35.00
(n)	For processing installment payments of fines imposed pursuant to Penal Code Section 1025	$57.00 per account per year

(o)	For administering collection of restitution payments made to victims in accordance with Penal Code Section 1203.1	$57.00 per account per year
(p)	For collecting payments made pursuant to Welfare and Institutions Code Section 276(c), (d), and (f).	$57.00 per account per year
(q)	Bankruptcy Claims	$264.00
(r)	Research Fee	$45.00/ half hour
(s)	Court Appearance Fee	Actual Cost
Sec. 180.020.	**Treasurer/Tax Collector Fees (by Ordinance)**	
(a)	Unsecured Enhanced Collections Fee	Up to 25% of Delinquent Tax Assigned for Collection per GOV § 26220(b)