FINANCE COMMITTEE

Agenda

March 7, 2011
1:30 P.M.
651 Pine Street, Room 101, Martinez

Supervisor John Gioia, District I, Chair
Supervisor Federal Glover, District 5, Vice-Chair

Agenda Items:	Items may be taken out of order based on the business of the day and preference of the Committee

1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).
3. Report Recommending Establishing an Assessment Appeal Application Fee (Lisa Driscoll, County Administration)
4. Next meeting – April 4

☺ *The Finance Committee will provide reasonable accommodations for persons with disabilities planning to attend Committee meetings. Contact the staff person listed below at least 72 hours before the meeting.*

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Finance Committee less than 96 hours prior to that meeting are available for public inspection at 651 Pine Street, 10th floor, during normal business hours.

Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact:

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Glossary of Acronyms, Abbreviations, and other Terms (in alphabetical order):

Contra Costa County has a policy of making limited use of acronyms, abbreviations, and industry-specific language in its Board of Supervisors meetings and written materials. Following is a list of commonly used language that may appear in oral presentations and written materials associated with Board meetings:

AB	Assembly Bill
ABAG	Association of Bay Area Governments
ACA	Assembly Constitutional Amendment
ADA	Americans with Disabilities Act of 1990
AFSCME	American Federation of State County and Municipal Employees
AICP	American Institute of Certified Planners
AIDS	Acquired Immunodeficiency Syndrome
ALUC	Airport Land Use Commission
AOD	Alcohol and Other Drugs
BAAQMD	Bay Area Air Quality Management District
BART	Bay Area Rapid Transit District
BCDC	Bay Conservation & Development Commission
BGO	Better Government Ordinance
BOS	Board of Supervisors
CALTRANS	California Department of Transportation
CalWIN	California Works Information Network
CalWORKS	California Work Opportunity and Responsibility to Kids
CAER	Community Awareness Emergency Response
CAO	County Administrative Officer or Office
CCHP	Contra Costa Health Plan
CCTA	Contra Costa Transportation Authority
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CIO	Chief Information Officer
COLA	Cost of living adjustment
ConFire	Contra Costa Consolidated Fire District
CPA	Certified Public Accountant
CPI	Consumer Price Index
CSA	County Service Area
CSAC	California State Association of Counties
CTC	California Transportation Commission
dba	doing business as
EBMUD	East Bay Municipal Utility District
EIR	Environmental Impact Report
EIS	Environmental Impact Statement
EMCC	Emergency Medical Care Committee
EMS	Emergency Medical Services
EPSDT	State Early Periodic Screening, Diagnosis and treatment Program (Mental Health)
et al.	et ali (and others)
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
F&HS	Family and Human Services Committee
First 5	First Five Children and Families Commission (Proposition 10)
FTE	Full Time Equivalent
FY	Fiscal Year
GHAD	Geologic Hazard Abatement District
GIS	Geographic Information System
HCD	(State Dept of) Housing & Community Development
HHS	Department of Health and Human Services
HIPAA	Health Insurance Portability and Accountability Act
HIV	Human Immunodeficiency Syndrome
HOV	High Occupancy Vehicle
HR	Human Resources
HUD	United States Department of Housing and Urban Development
Inc.	Incorporated
IOC	Internal Operations Committee
ISO	Industrial Safety Ordinance
JPA	Joint (exercise of) Powers Authority or Agreement
Lamorinda	Lafayette-Moraga-Orinda Area
LAFCo	Local Agency Formation Commission
LLC	Limited Liability Company
LLP	Limited Liability Partnership
Local 1	Public Employees Union Local 1
LVN	Licensed Vocational Nurse
MAC	Municipal Advisory Council
MBE	Minority Business Enterprise
M.D.	Medical Doctor
M.F.T.	Marriage and Family Therapist
MIS	Management Information System
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MTC	Metropolitan Transportation Commission
NACo	National Association of Counties
OB-GYN	Obstetrics and Gynecology
O.D.	Doctor of Optometry
OES-EOC	Office of Emergency Services-Emergency Operations Center
OSHA	Occupational Safety and Health Administration
Psy.D.	Doctor of Psychology
RDA	Redevelopment Agency
RFI	Request For Information
RFP	Request For Proposal
RFQ	Request For Qualifications
RN	Registered Nurse
SB	Senate Bill
SBE	Small Business Enterprise
SWAT	Southwest Area Transportation Committee
TRANSPAC	Transportation Partnership & Cooperation (Central)
TRANSPLAN	Transportation Planning Committee (East County)
TRE or TTE	Trustee
TWIC	Transportation, Water and Infrastructure Committee
VA	Department of Veterans Affairs
vs.	versus (against)
WAN	Wide Area Network
WBE	Women Business Enterprise
WCCTAC	West Contra Costa Transportation Advisory Committee

Schedule of Upcoming BOS Meetings

March 8, 15, 22

April 5, 12

May 3, 10, 17, 24

June 7, 14, 21, 28

County of Contra Costa
Office of the County Administrator
MEMORANDUM

DATE: March 3, 2011

TO: FINANCE COMMITTEE:
Supervisor John Gioia, Chair
Supervisor Federal Glover, Vice-Chair

FROM: Lisa Driscoll, County Finance Director

SUBJECT: Assessment Appeal Application Fee

In Contra Costa County, the Assessment Appeals Board has never proposed a filing fee for the assessment appeal application. We have reviewed other counties' practices in this area and found that 22 of 58 counties currently charge application fees. The fees range from $26.75 to $60.00 with the average being $36.00 (see attached chart).

As a result of the downturn in the economy and the Assessor's Office being proactive in reviewing property values, the number of appeal applications filed in the office in 2010 decreased about 30% (see chart below). I anticipate approximately 3,000 applications to be filed in the 2011 filing year (July 2nd through November 30th). Applications for the last five (5) years are shown below and the anticipated revenue based on a range of fees for the 2011 year:

	Year	Apps	$25	$30	$35	$40	$45	$50	$55
	2006	1,003	$25,075	$30,090	$35,105	$40,120	$45,135	$50,150	$55,165
	2007	4,803	$120,075	$144,090	$168,105	$192,120	$216,135	$240,150	$264,165
	2008	6,229	$155,725	$186,870	$218,015	$249,160	$280,305	$311,450	$342,595
	2009	6,667	$166,675	$200,010	$233,345	$266,680	$300,015	$333,350	$366,685
	2010	4,500	$112,500	$135,000	$157,500	$180,000	$202,500	$225,000	$247,500
(est)	***2011***	***3,000***	***$75,000***	***$90,000***	***$105,000***	***$120,000***	***$135,000***	***$150,000***	***$165,000***

The Assessment Appeals Clerk position costs approximately $90,000 per year. An application fees could be introduced to recover the cost of this position.

I am recommending an application fee of $40.00 per application/parcel. I am asking that the Finance Committee authorize this request so that we may proceed with the approval process through the Board of Supervisors (for ordinance and local rule changes) and State Department of Equalization (approval to change application to reflect an application fee).

ASSESSMENT APPEALS BOARDS

FILING/HEARING FEES

Alameda County	$50 filing fee
Alpine County	$30 filing fee
El Dorado County	$30 filing fee
Kings County	$200 deposit
Marin County	$50 processing fee
Mendocino County	$55 filing fee
Merced County	$30 filing fee
Modoc County	$30 filing fee
Mono County	$26.75 filing fee
Nevada County	$30 filing fee
Sacramento County	$30 filing fee
San Bernardino	$45 filing fee
San Francisco City & County [Hearing fee based on assessed value of the property under appeal--$250,000 and up]	$60 administrative processing fee
San Joaquin County	$30 filing fee
San Luis Obispo County	$40 filing fee
San Mateo County	$30 filing fee
Santa Clara County	$33.50 filing fee
Santa Cruz County	$30 filing fee
Solano County	$35 filing fee
Sonoma County	$30 filing fee
Stanislaus County	$30 filing fee
Tulare County	$30 filing fee

June 30, 2010