



Solano County

675 Texas Street
Fairfield, California 94533
www.solanocounty.com

Meeting Minutes - Action Only Board of Supervisors

*John M. Vasquez (Dist. 4), Chair
(707) 784-6129*

*Monica Brown (Dist. 2), Vice-Chair
(707) 784-3031*

*Erin Hannigan (Dist. 1)
(707) 553-5363*

*James P. Spering (Dist. 3)
(707) 784-6136*

*Mitch Mashburn (Dist. 5)
(707) 784-6130*

Tuesday, March 9, 2021

9:00 AM

Board of Supervisors Chambers

- 2 [21-183](#) Approve the FY2020/21 Property Tax Administration Fee to recover the cost to administer property taxes from cities and local agencies in accordance with the Revenue and Taxation Code Section 95.3(f)

Attachments: [A - Property Tax Admin Cost Summary](#)
 [B - Property Tax Admin Fee Distribution](#)

Approved

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2020-21**

ITEM/DESCRIPTION	COUNTY ASSESSMENT BOARD	ASSESSOR/ RECORDER	TAX COLLECTOR/ CLERK	AUDITOR- CONTROLLER
------------------	-------------------------------	-----------------------	----------------------------	------------------------

EXPENDITURES:

SALARIES & BENEFITS	51,929	4,640,476	1,231,047	757,250
SERVICES AND SUPPLIES	2,586	1,761,515	786,282	339,681
COUNTY COUNSEL COSTS	39,262			
OVERHEAD		504,545	224,366	74,568
DEPARTMENTAL COSTS:	93,777	6,906,536	2,241,695	1,171,499

REVENUE OFFSETS:

PENALTIES			122,700	
INTERGOVERNMENTAL REV-CARES ACT		25,082	11,630	
PHOTO/MICROFICHE COPIES		1,780		
ASSMT & TAX COLL FEES		81,887	23,351	939,526
REDEMPTION FEES				20,740
OTHER PROF SERVICES			575	
SB 813 COLL FEES		686,228	47,326	55,214
OTHER CHARGES FOR SERVICES	6,142	153,319	15,869	288,646
OTHER REVENUE		6,143		
TOTAL REVENUE OFFSETS:	6,142	954,439	221,451	1,304,126
NET COSTS:	87,635	5,952,097	2,020,244	(132,627)

TOTAL PROPERTY TAX ADMINISTRATION COST:	7,927,349
--	------------------

Sources: Department reports on supporting costs
IFAS Report (Monthly Status) ended June 30, 2020

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2020-21**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
---------------------	------	-----------------------------	-----------------------	---

\$ **7,927,349**

COUNTY

006/1701	ACO CAP OUTLAY	2,523,370	0.4141148%	32,828
047/9002	AVIATION	372,021	0.0610530%	4,840
004/6311	COUNTY FREE LIBRARY	7,497,066	1.2303569%	97,535
001/1101	GENERAL	95,409,064	15.6577519%	1,241,245
036/6150	LIB SPEC TAX ZONE 1	1,163,298	0.1909109%	15,134
037/6180	LIB SPEC TAX ZONE 2	42,783	0.0070212%	557
066/6166	LIB SPEC TAX ZONE 6	21,569	0.0035397%	281
067/6167	LIB SPEC TAX ZONE 7	492,946	0.0808983%	6,413
016/7001	RECREATION	633,192	0.1039143%	8,238
108/3017	SPECIAL ROAD	1,112,989	0.1826546%	14,480
TOTAL COUNTY		109,268,298	17.9322156%	1,421,551

**SPECIAL DISTRICTS GOVERNED BY
COUNTY BOARD OF SUPERVISORS:**

046/9746	CO CONSOLIDATED SVC AREA	146,850	0.0240998%	1,910
TOTAL DEPENDENT DISTRICTS		146,850	0.0240998%	1,910

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	327,308	0.0537151%	4,258
128/0128	DIXON FIRE	733,374	0.1203553%	9,541
134/9814	EAST VALLEJO FIRE	644,213	0.1057230%	8,381
130/9810	MONTEZUMA FIRE	679,121	0.1114518%	8,835
132/9812	SUISUN FIRE	378,379	0.0620965%	4,923
133/9813	VACAVILLE-ELMIRA FIRE	1,460,004	0.2396039%	18,994
TOTAL FIRE DISTRICTS		4,222,399	0.6929454%	54,932

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	597,010	0.0979764%	7,767
179/9857	SILVEYVILLE CEMETERY	582,409	0.0955802%	7,577
196/9866	SOLANO CEMETERY	1,068,525	0.1753576%	13,901
181/9859	VAC-ELMIRA CEMETERY	547,903	0.0899173%	7,128
182/0182	WINTERS JOINT CEMETERY	67,838	0.0111330%	883
TOTAL CEMETERY DISTRICTS		2,863,685	0.4699645%	37,256

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2020-21**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,927,349

ALL OTHER

048/0048	BAAQMD	778,192	0.1277105%	10,124
019/9821	COLLINSVILLE LEVEE	10,629	0.0017443%	138
024/9823	DIXON RESOURCE CONS	124,598	0.0204480%	1,621
426/9886	DIXON UNIF LIBRARY	463,688	0.0760967%	6,032
018/0018	GVRD	4,867,517	0.7988169%	63,325
009/0009	MAINE PRAIRIE	101,200	0.0166081%	1,317
007/0007	MOSQUITO ABATEMENT	2,371,309	0.3891598%	30,850
159/0159	NAPA JT RES CON	10	0.0000016%	-
201/8201	REC DIST 2098	6,252	0.0010260%	81
027/0027	SOL CO WATER CON DIS	8,625,259	1.4155067%	112,212
030/0030	ZONE OF BENEFIT 1	1,172,295	0.1923874%	15,251
032/0032	ZONE OF BENEFIT 2	90,991	0.0149327%	1,184
102/0102	SOLANO IRRIG DIST	718,718	0.1179501%	9,350
023/9822	SUISUN RESOURCE CONS	3,704	0.0006079%	48
025/9824	SOLANO RESOURCE CONS. DIST	191,144	0.0313690%	2,487
427/9887	VACA UNIF LIBRARY	2,497,150	0.4098118%	32,487
022/0022	VFWD	1,251,878	0.2054479%	16,287
049/0049	Y/S AIR QUALITY MGMT DIST	429,055	0.0704130%	5,582
TOTAL ALL OTHER		23,703,589	3.8900383%	308,376
TOTAL INDEPENDENT DISTRICTS		30,789,673	5.0529482%	400,564

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	15,818,728	2.5960397%	205,797
500/0500	CO SCH SERV FUND SUP	5,363,447	0.8802049%	69,777
998/0998	CO SCH SER FUND SUPP	615,224	0.1009655%	8,004
999/0999	CO SUP-BD OF EDUC	1,725,616	0.2831939%	22,450
614/0614	DAVIS JT UNIF ED	12,209	0.0020036%	159
607/0607	DAVIS UNI SCHL DIST M&O	138,134	0.0226694%	1,797
503/0503	DEVELOPMENT CENTER	1,133,562	0.1860309%	14,747
602/0602	DIX UNIF SCHL DIST M&O	9,113,255	1.4955926%	118,561
83/0083	E.R.A.F	115,542,478	18.9618824%	1,503,175
611/0611	F-S UNIF SCHL DIST M&O	32,569,615	5.3450577%	423,721
526/0526	LOS RIOS CC M&O	15,646	0.0025677%	204
610/0610	RIVER DELT JT UNI M&O	7,595,891	1.2465752%	98,820
613/0613	RIVER DELT UNI-ED	395,197	0.0648565%	5,141
528/0528	SAN JOAQUIN CC M&O	1,341,174	0.2201025%	17,448
527/0527	SOLANO COMM COL M&O	14,475,802	2.3756497%	188,326
606/0606	TRAVIS UNI SCHL DIST M&O	5,594,144	0.9180650%	72,778
608/0608	VACA UNI SCHL DIST M&O	25,010,966	4.1045943%	325,385
603/0603	VJO UNI SHCL DIST M&O	29,524,301	4.8452858%	384,103
612/0612	WINTERS JT UNIFIED ED	61,961	0.0101685%	806
609/0609	WINTERS UNI SCHL DIST M&O	685,331	0.1124709%	8,916
TOTAL SCHOOLS		266,732,681	43.7739767%	3,470,115

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2020-21**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,927,349
CITIES				
075/0075	BENICIA	16,690,322	2.7390786%	217,136
076/0076	DIXON	3,947,287	0.6477963%	51,353
077/0077	FAIRFIELD	16,124,321	2.6461911%	209,773
078/0078	RIO VISTA	2,000,559	0.3283153%	26,027
079/0079	SUISUN	843,773	0.1384731%	10,977
080/0080	VACAVILLE	16,356,868	2.6843548%	212,798
081/0081	VALLEJO	21,580,479	3.5416110%	280,756
TOTAL CITIES		77,543,609	12.7258202%	1,008,820
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	18,659,444	3.0622347%	242,754
146/0146	DIXON	3,285,219	0.5391432%	42,740
095/0095	FAIRFIELD RGNL CTR	10,758,616	1.7656157%	139,966
149/0149	FAIRFIELD RGNL CTR-AMND	50,550	0.0082959%	658
097/0097	FFLD CENTER	4,898,767	0.8039454%	63,731
148/0148	N TEXAS ST CORRIDOR RDA	3,244,095	0.5323942%	42,205
092/0092	FLOSDEN	935,410	0.1535118%	12,169
098/0098	FLOSDEN ANNEX	138,336	0.0227026%	1,800
143/0143	FLOSDEN #3 M/W	1,206,862	0.1980603%	15,701
096/0096	HIGHWAY 12	15,882,894	2.6065701%	206,632
100/0100	I 505/80	31,663,750	5.1963946%	411,936
091/0091	MARINA VISTA	614,662	0.1008733%	7,997
088/0088	RIO VISTA	1,221,861	0.2005218%	15,896
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 1</i>	0	0.0000000%	-
089/0089	SUISUN CITY	2,030,302	0.3331965%	26,414
147/0147	SUISUN CITY-AS AMMENDED	18,330,823	3.0083041%	238,479
141/0141	VACA PROJECT	10,117,295	1.6603674%	131,623
087/0087	VJO CENTRAL	1,030,590	0.1691320%	13,408
093/0093	WATERFRONT DEV PROJ	790,170	0.1296762%	10,280
TOTAL REDEVELOPMENT		124,859,646	20.4909395%	1,624,389
TOTAL ALL JURISDICTIONS		609,340,757	100.00%	7,927,349
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,711,360
				3,215,989

Source: FY 2020/21 Schedule of Admin Cost Factors

Note 1 - Combined with Fund 088