

ORDINANCE NO. 2034

AN ORDINANCE AMENDING THE MERCED COUNTY TREASURER – TAX COLLECTOR FEE SCHEDULE

(Amends Ordinance No. 1984 and Merced County Code Chapter 5.56)

THE BOARD OF SUPERVISORS OF THE COUNTY OF MERCED, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1: Ordinance No. 1984 is hereby amended as follows:

**Chapter 5.56
Merced County Treasurer-Tax Collector Fee Schedule**

Sections:

5.56.10 Purpose
5.56.20 Fee For Service

5.56.10 Purpose. Pursuant to Title 5, Division 2, Part 1, Chapter 12.5 of the California Government Code, any county can fix and collect charges for its services, in whole or in part, for the cost thereof.

5.56.20 Fee for Service. The Fee for Service is based upon costs of tax collections as mandated by the State and upon the cost of providing services for the 2023/2024 fiscal year, and is applied to the following services:

1.0 SECURED TAX FEES			
FEE DESCRIPTION		FEE	DESCRIPTION AUTHORITY
1.1	Separate Valuation	\$80.00	Revenue & Taxation Code § 4151
1.2	Lot Line Adjustments / Map Fee	\$120.00	Government Code § 54985
1.3	Reminder Notice	\$20.00	Government Code § 54985
1.4	Delinquent Cost	\$55.00	Revenue & Taxation Code § 2621 Government Code § 54985
1.5	Pay Plan Set-Up Fee	\$100	Revenue & Taxation Code § 4217 & 4837.5
1.6	Bulk Transfer	\$78.00	Government Code § 54985
1.7	Impending Power to Sell	\$60.00	Revenue & Taxation Code § 4672.2

1.8	Redemption Notice Publication Fee	\$35.00	Revenue & Taxation Code §3362 Government Code §54985
1.9	Power to Sell	\$25.00	Government Code § 54985
1.10	Auction Costs	\$288.00	Revenue & Taxation Code § 4672.1 Government Code § 54985
1.11	Excess Proceeds Admin Cost	\$300.00	Revenue & Taxation Code § 4676 (d) Government Code § 54985
1.12	Tax Roll Data – Current Year	\$200.00	Government Code § 54985
1.13	Tax Roll Data – Prior Years	\$100.00	Government Code § 54985
1.14	Excess Proceeds Joint Claim	\$42.00	Revenue & Taxation Code § 4676 (d) Government Code § 54985
2.0 UNSECURED TAX FEES			
	FEE DESCRIPTION	FEE	DESCRIPTION AUTHORITY
2.1	DMV Boat Hold Notice	\$35.00	Revenue & Taxation Code § 3205 Government Code § 54985
2.2	DMV Boat Hold Release	\$20.00	Revenue & Taxation Code § 3205 Government Code § 54985
2.3	Original Tax Clearance Certified (Mobile Homes)	\$20.00	Revenue & Taxation Code § 5832 (b)
2.4	Duplicate Tax Clearance Certificate	\$20.00	Revenue & Taxation Code § 4531 (a)
2.5	Current Unsecured Late Notice (1 st Reminder)	\$20.00	Revenue & Taxation Code § 2922 (e)
2.6	Notice of Pending Lien, Unsecured (2 nd reminder)	\$20.00	Revenue & Taxation Code § 2922 (e)
2.8	Certificate of Lien Fee	\$20.00	Revenue & Taxation Code § 2922 (e)
2.9	Release of Lien Fee	\$15.00	Revenue & Taxation Code § 2922 (e)
2.10	Pay Plan Set-Up Fee	\$100.00	Revenue & Taxation Code § 4217 & 4837.5
2.11	FAA Hold Process	\$79.00	Revenue & Taxation Code § 2922 (e)
2.14	ABC Hold Process	\$99.00	Revenue & Taxation Code § 2922 (e) Business Professions Code § 24049

2.15	Notice of Tax Intercept	\$55.00	Revenue & Taxation Code § 2922 (e) Government Code § 54985
2.16	Bank Account Levy	\$155.00	Revenue & Taxation Code § 2922 (e)
2.17	Summary Judgement	\$260.00	Revenue & Taxation Code § 2922 (e)
2.18	Till Tap Notice	Actual Cost	Revenue & Taxation Code § 2922 (e)
2.19	Till Tap Process	Actual Cost	Revenue & Taxation Code § 2922 (e)
2.20	Seizure and Sale of Property	Actual Cost	Revenue & Taxation Code § 2922 (e)
2.21	Collection Agency Fees	Actual Cost	Government Code § 54985

3.0 SECURED/UNSECURED TAX FEES

FEE DESCRIPTION		FEE	DESCRIPTION AUTHORITY
3.1	Research Fee – Per Quarter Hour	\$20.00 +	Government Code § 54985
3.2	Copies – Per Page	\$1.00	Government Code § 54985
3.3	Court Appearance – Staff	Actual Cost	Government Code § 54985
3.4	Attorney Fees (Collection Enforcement)	Actual Cost	Government Code § 54985

4.0 MISCELLANEOUS FEES

FEE DESCRIPTION		FEE	DESCRIPTION AUTHORITY
4.1	Bankruptcy Fees	\$128.00	Revenue & Taxation Code § 2922 (e) Government Code § 54985
4.2	Transient Occupancy Tax Admin / Direct Recovery	10% / Cost	Government Code § 54985

5.0 TREASURER FEES

FEE DESCRIPTION		FEE	DESCRIPTION AUTHORITY
5.1	Initial Non-Sufficient Funds (NSF) Fee	\$55.00	Government Code § 54985
5.2	Subsequent Non-Sufficient Funds (NSF) Fee	\$60.00	Government Code § 54985
5.3	Non-Sufficient Funds (NSF) Vendor Fee	\$10.00	Government Code § 54985
5.4	ACH Received – Unclaimed (Claimed Within 2 Weeks)	\$40.00	Government Code § 54985

5.5	ACH Received – Unclaimed (Claimed After 2 Weeks)	\$80.00	Government Code § 54985
5.6	Unidentified – Unclaimed ACH Received	\$125.00	Government Code § 54985
5.7	One-Time Outgoing Intra-Bank / ACH Transfer Fee	\$41.00	Government Code § 54985
5.8	One-Time Outgoing Wire Transfer Fee	\$47.00	Government Code § 54985
5.9	Repetitive Outgoing Transfer Set-Up Fee	\$17.00	Government Code § 54985
5.10	Repetitive Outgoing Intra-Bank / ACH Transfer Fee	\$27.00	Government Code § 54985
5.11	Repetitive Outgoing Wire Transfer Fee	\$33.00	Government Code § 54985
5.12	Debt Service Set-Up Fee	\$147.00	Government Code § 54985
5.13	Research Fee – Per Quarter Hour	\$20.00 +	Government Code § 54985
5.14	Copies – Per Page	\$1.00	Government Code § 54985

SECTION 2: Validity. If any section, subsection, sentence, clause, word, or phrase of this ordinance is held to be unconstitutional or otherwise invalid for any reason, such decision shall not affect the validity of the remainder of this ordinance. The Merced County Board of Supervisors hereby declare that they would have passed this ordinance, and each section, subsection, sentence, clause, word, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, words, or phrases be declared invalid or unconstitutional.

SECTION 3: Enactment. This ordinance shall become effective and be in full force on and after thirty (30) days of its passage and adoption. Prior to the expiration of fifteen (15) days from the passage and adoption thereof shall be published in a newspaper of general circulation printed and published in the County of Merced, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

The foregoing Ordinance was duly passed and adopted by the Board of Supervisors of the County of Merced on the 17th day of October, 2023, by the following vote:

SUPERVISORS:

AYES: Scott M. Silveira, Rodrigo Espinosa, Josh Pedrozo, Daron McDaniel,
Lloyd Pareira, Jr.

NOES: None

ABSENT: None



Scott M. Silveira, Board Chair
Merced County Board of Supervisors

ATTEST:

Raul Lomeli Mendez
Clerk of the Board of Supervisors
of the County of Merced



By 
Deputy

APPROVED AS TO LEGAL FORM AND EFFECT:
MERCED COUNTY COUNSEL

By 
Forrest Hansen