

ORDINANCE NO. 6440

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
MADERA AMENDING SECTION 3.46.050 OF CHAPTER 3.46 OF THE COUNTY  
MUNICIPAL CODE PERTAINING TO CERTAIN FEES AND CHARGES OF THE  
TREASURER-TAX COLLECTOR PERTAINING TO THE ADMINISTRATION OF THE  
ANNUAL TAX DEFAULTED SALE**

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

**SECTION 1.** Section 3.46.050 of Chapter 3.46 of the Madera County Municipal

Code is hereby amended in full to read as follows:

"3.46.050 – Fee schedule for services provided by the office of the treasurer-tax collector.

- A. The board of supervisors finds that Revenue and Taxation Code Section 2922(e) permits the treasurer-tax collector to collect the actual costs incurred by the county with regard to collection of delinquent taxes on unsecured property, including the issuance of notices and liens.

The board also finds that Revenue and Taxation Code Section 3205 permits the county treasurer-tax collector to give written notice to owners of property-tax-delinquent vessels that warns the owners that the renewal of their vessels' registration with the Department of Motor Vehicles, and the transfer of any title to the vessels, will be withheld unless and until the delinquent taxes are paid.

The board also finds that in the event a payment is made to any county department with a check that is returned for insufficient funds, Government Code Section 6157(b) permits the county to collect a reasonable charge for the returned check, not to exceed the actual costs incurred by the county, to recover the county's processing and collection costs. The board further finds that Civil Code Section 1719 sets the charge for returned checks at twenty-five dollars for checks used at private businesses.

The board further finds that Government Code Section 54985 allows the board to increase a fee for a service, or impose a new fee, at an amount reasonably necessary to recover the cost of providing such service. The board further finds that the treasurer-tax collector conducted an analysis of the proposed fee increases based on the fees for these services charged by other counties.

- B. The fees charged and collected by the office of the treasurer-tax collector, not otherwise set by other enactments, shall be as follows:

<b>Current Secured &amp; Supplemental Taxes</b>	
Reminder Notice	\$ 20.00
Current Secured Delinquent Cost	\$ 30.00
Payment Plan - Escape Bills	\$ 55.00
<b>Unsecured Taxes</b>	
Unsecured Delinquent Cost	\$ 20.00
Reminder Notice	\$ 20.00
Unsecured Final notice	\$ 25.00
Bank Account Levy	\$ 55.00
DMV boat release	\$ 5.00
Process Lien Release	\$ 12.00
Lien Release Fee	\$ 20.00
<b>Defaulted Taxes</b>	
Redemption Fee	\$ 25.00
Payment Plan	\$ 55.00
<b>Tax Sale</b>	
90-day Redemption Fee	\$ 215.00
Notice of Public Auction Publication	\$ 100.00
Assignment of Tax Sale	\$ 275.00
Adjacent Property Owner Notice	\$ 25.00
Tax Sale Final Notice Letter	\$ 25.00
Impending Power to Sell	\$ 120.00
IRS Notification	\$ 35.00
Notice of Impending Power to Sell Publication	\$ 100.00
Personal Contact Administration	\$ 75.00
Parties of Interest Administration	\$ 175.00
Notice of Power to Sell	\$ 100.00
Property Tax Default Delinquent List Publication	\$ 100.00
Excess Proceeds	\$ 300.00
County Fee	\$ 200.00
<b>Business License</b>	
Business License Renewal Copy Fee	\$ 5.00
<b>Miscellaneous</b>	
Research fee	\$ 10.00
Non-sufficient check received by county departments	\$ 25.00
Admin fee for processing of Non-sufficient funds payment	\$ 25.00
Publication Fee	\$ 45.00

- C. All fees listed herein may be adjusted annually based on the Consumer Price Index for All Urban Consumers ("CPI"), as published by the U.S. Bureau of Labor Standards, occurring every July 1 thereafter, not to exceed four percent per year. The treasurer-tax collector shall make available annually a fee schedule for each year which shall specify whether the CPI factor is applied to the fees for the year."

**SECTION 2.** This Ordinance shall take effect thirty (30) days after its adoption and before the expiration of fifteen (15) days after its passage, it or a summary thereof shall be published with the names of the members of the Board of Supervisors voting for and against the Ordinance in a newspaper of general circulation published in the County of Madera.

//

//

//

//

//

//

//

//

//

//

//

//

//

//

//

\* \* \* \* \*

The foregoing Ordinance was adopted this 6<sup>TH</sup> day of July, 2021, by the following vote.



Supervisor Frazier voted: yes  
Supervisor Rogers voted: yes  
Supervisor Poythress voted: yes  
Supervisor Gonzalez voted: yes  
Supervisor Wheeler voted: yes

[Signature]  
Chairman, Board of Supervisors

ATTEST:

[Signature]  
Clerk, Board of Supervisors

Approved as to Legal form:  
COUNTY COUNSEL

Dale E.

Bacigalupi

By: \_\_\_\_\_

Digitally signed by: Dale E.  
Bacigalupi  
DN: CN = Dale E. Bacigalupi  
email = dbacigalupi@lozanosmith.  
com C = US  
Date: 2021.05.10 11:48:09 -07'00'