

ORDINANCE NO. 644F

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF MADERA COUNTY  
AMENDING SECTION 3.46.050 OF CHAPTER 3.46 OF TITLE 3 OF THE MADERA  
COUNTY CODE RELATING TO FEES CHARGED BY THE OFFICE  
OF THE TREASURER-TAX COLLECTOR**

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

**SECTION 1.** Section 3.46.050 of Chapter 3.46 of Title 3 of the Madera County Code is hereby amended 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 the Treasurer-Tax collector conducts an analysis of proposed fees based on current legislation governed by the State of California for the actual costs incurred to perform services according to law. The Board of Supervisors finds that the charges in this Section are intended to reflect and recover and not exceed the cost and time spent by County employees to provide the listed services and documents and are similar to charges found in other counties for similar services.

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>Business License</b>	
Business License Annual Delinquent Fee	\$ 75.00
Business License Renewal Copy Fee	\$ 5.00
Business License Revocation	\$ 45.00
Business License Software Fee	\$ 15.00
Business License Update File Fee	\$ 10.00
<b>Current Secured &amp; Supplemental Taxes</b>	
Application for Separation of Values	\$ 15.00
Current Secured Delinquent Cost	\$ 30.00
Lot Line Adjustment Taxes & Assessments	\$ 65.00
Payment Plan - Escape Bills	\$ 55.00
Reminder Notice	\$ 20.00
<b>Defaulted Taxes</b>	
Payment Plan	\$ 55.00
Redemption Fee	\$ 25.00
Reminder Notice	\$ 20.00

<b>Mobile Home</b>	
Additional Tax Clearance Certificate	\$ 30.00
Duplicate Tax Clearance Certificate	\$ 30.00
Tax Clearance Certificate Application	\$ 16.00
<b>Miscellaneous</b>	
Admin fee for processing of non-sufficient funds payment	\$ 25.00
Non-Sufficient Funds (NSF) charge	\$ 25.00
NSF Admin Fee for Additional Parcel (s)	\$ 8.00
Publication	\$ 45.00
Research fee	\$ 10.00
<b>Unsecured Taxes</b>	
Alcoholic Beverage Control (ABC) License Hold	\$ 30.00
Bank Account Levy	\$ 70.00
Bulk Transfer Fee	\$ 40.00
Create Lien	\$ 15.00
DMV Boat Hold Notice	\$ 25.00
DMV Boat Release	\$ 16.00
Federal Aviation Administration (FAA) License Hold	\$ 30.00
Final Delinquent Notice by Certified Mail	\$ 15.00
Franchise Tax Board (FTB) Intercept	\$ 25.00
Lien Release Fee	\$ 20.00
Partial Payment Plan Unsecured	\$ 55.00
Process Lien Release	\$ 20.00
Reminder Notice	\$ 20.00
Unsecured Delinquent Collections Fee	\$ 50.00
Unsecured Delinquent Cost	\$ 20.00
Unsecured Final notice	\$ 25.00
<b>Tax Sale</b>	
Adjacent Owner	\$ 25.00
Assignment of Tax Sale	\$ 275.00
County Fee	\$ 200.00
Excess Proceeds	\$ 300.00
Impending PTS	\$ 120.00
IRS Notification	\$ 35.00
Notice of Impending Power to Sell Publication	\$ 100.00
Notice of Power to Sell	\$ 100.00
Notice of Public Auction Publication	\$ 100.00
Parties of Interest Administration	\$ 175.00
Personal Contact Administration	\$ 75.00
Property Tax Default Delinquent List Publication	\$ 100.00
Redemption 90 days	\$ 215.00

Tax Sale Final Notice Letter	\$ 25.00
<b>Short Term Rental Transient Occupancy Tax</b>	
Transient Occupancy Tax Audit	\$ 30.00
Transient Occupancy Tax Clearance Certificate	\$ 35.00
Transient Occupancy Tax Collections Fee	\$ 50.00
Transient Occupancy Tax Create Lien	\$ 15.00
Transient Occupancy Tax Delinquent Reminder Notice	\$ 25.00
Transient Occupancy Tax Fine	\$ 500.00
Transient Occupancy Tax Non-Compliance	\$ 35.00
Transient Occupancy Tax Non-License Penalty	\$ 250.00
Transient Occupancy Tax Permit Certificate	\$ 50.00
Transient Occupancy Tax Permit Certificate Renewal	\$ 30.00
Transient Occupancy Tax Release of Lien	\$ 20.00
Transient Occupancy Tax Software Fee	\$ 15.00

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) 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 day of JUNE 4, 2024,  
by following vote.



Supervisor Wamhoff voted: yes  
Supervisor Rogers voted: absent  
Supervisor Poythress voted: yes  
Supervisor Gonzalez voted: yes  
Supervisor Macaulay voted: yes

Amint Poythress  
Chairman, Board of Supervisors

ATTEST:

Karen Scivier  
Clerk, Board of Supervisors

Approved as to Legal form:  
COUNTY COUNSEL

By: Dale E. Bacigalupi  
Digitally signed by: Dale E. Bacigalupi  
DN: CN = Dale E. Bacigalupi email =  
dbacigalupi@lozanosmith.com C =  
US O = Lozano Smith  
Date: 2024.04.11 17:17:36 -07'00'