



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, February 8, 2022

9:00 AM

Board of Supervisors Chambers

- 7 [22-109](#) Approve the FY2021/22 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 2021-22**

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

EXPENDITURES:

SALARIES & BENEFITS	55,075	5,557,202	1,310,362	796,182
SERVICES AND SUPPLIES	3,570	1,906,830	767,970	324,215
COUNTY COUNSEL COSTS	47,109			
OVERHEAD		525,817	306,565	76,423
DEPARTMENTAL COSTS:	105,754	7,989,849	2,384,897	1,196,820

REVENUE OFFSETS:

PENALTIES			158,120	
INTERGOVERNMENTAL REV-CARES ACT		15,105	6,055	
PHOTO/MICROFICHE COPIES		1,073		
ASSMT & TAX COLL FEES		19,345	22,975	919,354
REDEMPTION FEES				23,520
SB 813 COLL FEES		413,411	28,511	33,263
OTHER CHARGES FOR SERVICES	10,083	212,239	14,454	301,448
MISC REVENUE		2		
INTERFUND SERVICES		39,248	17,784	17,939
TOTAL REVENUE OFFSETS:	10,083	700,423	247,899	1,295,524
NET COSTS:	95,671	7,289,426	2,136,998	(98,704)

TOTAL PROPERTY TAX ADMINISTRATION COST:	9,423,391
--	------------------

Sources: Department reports on supporting costs
IFAS Report (Monthly Status) ended June 30, 2021

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2021-22**

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

\$ **9,423,391**

COUNTY

006/1701	ACO CAP OUTLAY	2,631,319	0.4166793%	39,265
047/9002	AVIATION	387,933	0.0614307%	5,789
004/6311	COUNTY FREE LIBRARY	7,809,980	1.2367398%	116,543
001/1101	GENERAL	99,510,811	15.7579119%	1,484,930
036/6150	LIB SPEC TAX ZONE 1	1,216,825	0.1926888%	18,158
037/6180	LIB SPEC TAX ZONE 2	43,808	0.0069372%	654
066/6166	LIB SPEC TAX ZONE 6	22,185	0.0035131%	331
067/6167	LIB SPEC TAX ZONE 7	518,355	0.0820835%	7,735
016/7001	RECREATION	660,289	0.1045593%	9,853
108/3017	SPECIAL ROAD	1,127,776	0.1785876%	16,829
TOTAL COUNTY		113,929,281	18.0411310%	1,700,087

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

046/9746	CO CONSOLIDATED SVC AREA	155,407	0.0246093%	2,319
DEPENDENT DISTRICTS		155,407	0.0246093%	2,319

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	338,352	0.0535793%	5,049
128/0128	DIXON FIRE	763,521	0.1209064%	11,394
134/9814	EAST VALLEJO FIRE	673,786	0.1066966%	10,054
130/9810	MONTEZUMA FIRE	678,467	0.1074378%	10,124
132/9812	SUISUN FIRE	392,120	0.0620937%	5,851
133/9813	VACAVILLE-ELMIRA FIRE	1,397,298	0.2212674%	20,851
TOTAL FIRE DISTRICTS		4,243,544	0.6719812%	63,323

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	606,355	0.0960186%	9,048
179/9857	SILVEYVILLE CEMETERY	608,567	0.0963689%	9,081
196/9866	SOLANO CEMETERY	1,107,701	0.1754086%	16,529
181/9859	VAC-ELMIRA CEMETERY	572,458	0.0906509%	8,542
182/0182	WINTERS JOINT CEMETERY	64,282	0.0101793%	959
CEMETERY DISTRICTS		2,959,363	0.4686263%	44,159

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2021-22**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 9,423,391

ALL OTHER

048/0048	BAAQMD	808,280	0.1279942%	12,061
019/9821	COLLINSVILLE LEVEE	10,836	0.0017159%	162
024/9823	DIXON RESOURCE CONS	130,604	0.0206816%	1,949
426/9886	DIXON UNIF LIBRARY	485,971	0.0769553%	7,252
018/0018	GVRD	5,112,577	0.8095958%	76,291
009/0009	MAINE PRAIRIE	97,999	0.0155185%	1,462
007/0007	MOSQUITO ABATEMENT	2,470,454	0.3912057%	36,865
159/0159	NAPA JT RES CON	10	0.0000016%	-
201/8201	REC DIST 2098	6,488	0.0010274%	97
027/0027	SOL CO WATER CON DIS	8,983,560	1.4225806%	134,055
030/0030	ZONE OF BENEFIT 1	1,224,408	0.1938896%	18,271
032/0032	ZONE OF BENEFIT 2	95,081	0.0150564%	1,419
102/0102	SOLANO IRRIG DIST	746,547	0.1182185%	11,140
023/9822	SUISUN RESOURCE CONS	3,895	0.0006168%	58
025/9824	SOLANO RESOURCE CONS. DIST	200,328	0.0317227%	2,989
427/9887	VACA UNIF LIBRARY	2,607,685	0.4129368%	38,913
022/0022	VFWD	1,308,089	0.2071408%	19,520
049/0049	Y/S AIR QUALITY MGMT DIST	450,016	0.0712617%	6,715
TOTAL ALL OTHER		24,742,828	3.9181200%	369,219
INDEPENDENT DISTRICTS		31,945,735	5.0587275%	476,701

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	16,344,390	2.5881958%	243,896
500/0500	CO SCH SERV FUND SUP	5,596,552	0.8862351%	83,513
998/0998	CO SCH SER FUND SUPP	640,738	0.1014633%	9,561
999/0999	CO SUP-BD OF EDUC	1,801,411	0.2852602%	26,881
614/0614	DAVIS JT UNIF ED	13,781	0.0021823%	206
607/0607	DAVIS UNI SCHL DIST M&O	155,846	0.0246788%	2,326
503/0503	DEVELOPMENT CENTER	1,182,834	0.1873062%	17,651
602/0602	DIX UNIF SCHL DIST M&O	9,568,925	1.5152753%	142,790
83/0083	E.R.A.F	120,227,626	19.0384976%	1,794,072
611/0611	F-S UNIF SCHL DIST M&O	33,632,788	5.3258787%	501,878
526/0526	LOS RIOS CC M&O	17,654	0.0027956%	263
610/0610	RIVER DELT JT UNI M&O	7,759,965	1.2288197%	115,797
613/0613	RIVER DELT UNI-ED	403,732	0.0639325%	6,025
528/0528	SAN JOAQUIN CC M&O	1,370,216	0.2169789%	20,447
527/0527	SOLANO COMM COL M&O	15,097,866	2.3908040%	225,295
606/0606	TRAVIS UNI SCHL DIST M&O	5,985,800	0.9478740%	89,322
608/0608	VACA UNI SCHL DIST M&O	26,084,984	4.1306555%	389,248
603/0603	VJO UNI SHCL DIST M&O	30,966,726	4.9036978%	462,095
612/0612	WINTERS JT UNIFIED ED	58,713	0.0092974%	876
609/0609	WINTERS UNI SCHL DIST M&O	649,378	0.1028315%	9,690
TOTAL SCHOOLS		277,559,925	43.9526601%	4,141,832

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2021-22**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 9,423,391
CITIES				
075/0075	BENICIA	17,229,967	2.7284302%	257,111
076/0076	DIXON	4,121,964	0.6527285%	61,509
077/0077	FAIRFIELD	16,661,340	2.6383860%	248,626
078/0078	RIO VISTA	2,095,120	0.3317702%	31,264
079/0079	SUISUN	886,145	0.1403244%	13,223
080/0080	VACAVILLE	17,291,399	2.7381582%	258,027
081/0081	VALLEJO	22,634,112	3.5841969%	337,753
TOTAL CITIES		80,920,047	12.8139944%	1,207,513
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	19,479,934	3.0847210%	290,685
146/0146	DIXON	3,429,983	0.5431507%	51,183
095/0095	FAIRFIELD RGNL CTR	8,256,074	1.3073804%	123,200
149/0149	FAIRFIELD RGNL CTR-AMND	80,754	0.0127877%	1,205
097/0097	FFLD CENTER	5,109,606	0.8091254%	76,247
148/0148	N TEXAS ST CORRIDOR RDA	3,320,399	0.5257977%	49,548
092/0092	FLOSDEN	966,049	0.1529775%	14,416
098/0098	FLOSDEN ANNEX	143,010	0.0226462%	2,134
143/0143	FLOSDEN #3 M/W	1,232,217	0.1951262%	18,388
096/0096	HIGHWAY 12	16,391,629	2.5956762%	244,601
100/0100	I 505/80	33,127,804	5.2459126%	494,343
091/0091	MARINA VISTA	441,074	0.0698457%	6,582
088/0088	RIO VISTA	1,295,306	0.2051166%	19,329
129/0136	RIO VISTA-ARMY RSV CTR Note 1	0	0.0000000%	-
089/0089	SUISUN CITY	2,120,302	0.3357578%	31,640
147/0147	SUISUN CITY-AS AMMENDED	19,078,520	3.0211555%	284,695
141/0141	VACA PROJECT	10,582,105	1.6757162%	157,909
087/0087	VJO CENTRAL	1,139,522	0.1804476%	17,004
093/0093	WATERFRONT DEV PROJ	792,761	0.1255367%	11,830
TOTAL REDEVELOPMENT		126,987,049	20.1088777%	1,894,939
TOTAL ALL JURISDICTIONS		631,497,444	100.00%	9,423,391
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				5,626,762
				3,796,629

Source: FY 2021/22 Schedule of Admin Cost Factors

Note 1 - Combined with Fund 088