

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

102



FROM: Clerk of the Board

SUBMITTAL DATE:
May 23, 2006

SUBJECT: Proposed Resolution No. 2006-102 Authorizing an Increase in Fees Charged to Persons Requesting Written Findings of Fact in Cases Heard Before the Assessment Appeals Board

RECOMMENDED MOTION: That the Board of Supervisors set for a hearing and thereafter adopt proposed Resolution No. 2006-102 permitting an increase in the level of fees charged to persons requesting the preparation of findings of fact in cases heard before the Assessment Appeals Board.

BACKGROUND: In every case or application heard by an Assessment Appeals Board, the applicant and the Assessor each receive, at no charge, a copy of the minute order which sets forth the decision in the case. In addition, however, a party may request the preparation of written findings of fact. Findings of fact set forth not only the Board's decision in the case, but also its specific factual determinations and its reasoning. Findings of fact are usually of value to a party only when the party intends to file a lawsuit in Superior Court challenging the decision of the Assessment Appeals Board. Revenue and Taxation Code Section 1611.5 authorizes the County to charge a reasonable fee sufficient to cover the cost to the County of preparing such findings.

(continued on page 2)

Nancy Romero

NANCY ROMERO, CLERK OF THE BOARD

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller
BY *[Signature]* 5/18/06
Deputy Departmental Concurrence

FORM APPROVED COUNTY COUNSEL
MAY 12 2006
BY *[Signature]*

FINANCIAL DATA	Current F.Y. Total Cost:	\$ NA	In Current Year Budget:	
	Current F.Y. Net County Cost:	\$ NA		Budget Adjustment:
	Annual Net County Cost:	\$ NA		For Fiscal Year:

SOURCE OF FUNDS:	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:
APPROVE
[Signature]

County Executive Office Signature

- Dep't Recomm.: Policy
- Per Exec. Ofc.: Policy
- Consent
- Consent

Prev. Agn. Ref.: _____ **District:** _____ **Agenda Number:** _____

Pursuant to Resolution No. 87-371, the current fee for preparing findings of fact is \$124.00 per case or application. In consolidated cases requiring more lengthy and complex findings, the Assessment Appeals Board may require multiple fees to be paid up to a total of \$372.00. These fees were set based on the hourly composite cost to the County of a Deputy County Counsel's time multiplied by the number of hours it would typically take a Deputy County Counsel to prepare such findings, i.e. \$62.00 per hour times two hours in routine cases and \$62.00 per hour times six hours in more complex cases.

Since Resolution No. 87-371 was adopted in October of 1987, the composite cost to the County of a Deputy County Counsel's time (including salary, fringe benefits, and office overhead expenses) has increased significantly. In August 23, 2005, the Board approved an hourly billable rate of \$128.00 per hour for County Counsel. It is therefore requested that the fee for findings of fact be increased to better reflect the current costs of preparing such findings.

Specifically, it is requested that the fee to prepare written findings of fact be increased to \$256.00 per case (\$128.00 per hour x 2 hrs.), not to exceed \$768.00 (\$128.00 per hour x 6 hrs.) for consolidated and complex cases. This new fee would apply to assessment appeal applications filed on or after July 1, 2006. A resolution setting the fee for findings of fact is attached for the Board's consideration.

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3 RESOLUTION NO. 2006-102
4 AUTHORIZING AN INCREASE IN FEES CHARGED
5 TO PERSONS REQUESTING WRITTEN FINDINGS
6 OF FACT IN CASES HEARD BEFORE THE
7 ASSESSMENT APPEALS BOARD

8 WHEREAS, Revenue and Taxation Code Section 1611.5 provides that a party requesting formal,
9 written findings of fact in an Assessment Appeals case may be required to pay a reasonable fee sufficient
10 to cover the expenses to the County of preparing such findings; and,

11 WHEREAS, in Riverside County, findings of fact in Assessment Appeals cases are prepared by a
12 Deputy County Counsel on behalf of the Assessment Appeals Board; and,

13 WHEREAS, according to the Auditor-Controller, the composite cost to the County for the time of
14 a Deputy County Counsel (including salary, fringe benefits, and office overhead expenses) is \$128.00 per
15 hour; and,

16 WHEREAS, on average, the time expended by a Deputy County Counsel in preparing findings of
17 fact in Assessment Appeals cases is at least two hours in routine cases and no more than six hours in
18 complex cases; now therefore,

19 BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of
20 the County of Riverside, State of California, in regular session held on June , 2006, that the fee for
21 preparing written findings of fact in cases heard by an Assessment Appeals Board is hereby set at
22 \$256.00. This fee shall be charged for each set of findings of fact. In those situations where two or more
23 Assessment Appeals cases have been consolidated for hearing, and such consolidated cases involve
24 contiguous parcels, the same owner or other similar issues, the Assessment Appeals Board may require
25 the payment of only one \$256.00 fee, if it is feasible to resolve such consolidated cases with one set of
26 findings of fact. In consolidated cases requiring more lengthy and complex findings, however, the
27 Assessment Appeals Board may require multiple fees to be paid up to a total of \$768.00 for such findings.
28 Findings of fact must be requested in writing before the hearing commences, or else the right to such
findings shall be deemed waived. The fee for findings of fact must be paid no later than the beginning of
the hearing by the party who has requested findings of fact, or the right to such findings shall

1 be deemed waived.

2 BE IT FURTHER RESOLVED that the foregoing fees shall be charged for findings of fact in
3 cases involving Applications for Change in Assessment which are filed on or after July 1, 2006. The fees
4 for findings of fact in cases involving applications filed prior to July 1, 2006, shall be as previously set by
5 this Board.

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