

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

361



FROM: Clerk of the Board

SUBMITTAL DATE: March 8, 2011

SUBJECT: Establishment of a Filing Fee for Applications for Changed Assessment

RECOMMENDED MOTION: Adoption of Resolution No. 2011-053, Amending the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside to establish the above-referenced fee.

BACKGROUND: During budget hearings, the Board directed staff to determine whether persons seeking a change in the assessed value of their property could be charged an application filing fee, the purpose of which would be to defray the County's processing costs.

With the assistance of County Counsel, we have determined that such a fee may be charged and that many other counties have already established such a fee. The fee amount proposed is \$30.00. The fee would apply to all applications (residential and commercial) filed on or after July 1, 2011 and would be nonrefundable. Based on 18,000 projected applications for changed assessment, we estimate that the County could recoup at least \$540,000 annually if the fee were adopted as proposed.

(continued on page 2)

Kecia Harper-Ihem, Clerk of the Board

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:
	Annual Net County Cost:	\$ 0	For Fiscal Year: 11/12

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
BY:
Lani Sioson

County Executive Office Signature

Prev. Agn. Ref.:

District: A11

Agenda Number:

3.1a

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA-AUDITOR-CONTROLLER
 BY:
 RUSSELL S. DOMINSKI 4-19-11
 Departmental Controller

FORM APPROVED COUNTY COUNSEL
 BY:
 KATHERINE A. LIND 04/19/11
 DATE

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

Form 11 – Assessment Appeal Fee

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The Board inquired about the possibility of increasing the fee to \$50.00 and refunding it if the applicant were successful. While the Auditor would not support a fee higher than \$30.00 we were advised that a special account could be created from which refunds of the \$30.00 could be made to successful applicants. In all cases where refunds were made, however, the County would not recoup any of its processing costs. For this reason, we are recommending that the fee be made nonrefundable.

2
3 RESOLUTION NO. 2011-053
4 AMENDING THE RULES OF NOTICE AND PROCEDURE
5 OF THE ASSESSMENT APPEALS BOARDS OF THE COUNTY OF RIVERSIDE

6 WHEREAS, Article XIII, Section 16 of the California Constitution empowers county
7 boards of supervisors to adopt rules of notice and procedure for assessment appeals boards as may be
8 required to facilitate their work and to insure uniformity in the processing and decision of equalization
9 petitions; and,

10 WHEREAS, the Board of Supervisors has adopted the Rules of Notice and Procedure of
11 the Assessment Appeals Boards of the County of Riverside ("Rules of Notice and Procedure") to guide
12 parties in proceedings before the Assessment Appeals Boards; and,

13 WHEREAS, the Board of Supervisors has determined it is appropriate to establish a filing
14 fee to recover costs incurred by the Clerk of the Board in processing applications for changed
15 assessment; and,

16 WHEREAS, the Clerk of the Board has proposed a fee amount that is reasonable and
17 applied in a uniform manner; now therefore,

18 BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED by the Board of
19 Supervisors of the County of Riverside, in regular session assembled on April 26, 2011, that a new
20 subsection (e) is added to Rule 6 of the Rules of Notice and Procedure to read as follows:

21 1. Rule No. 6
22 APPLICATION FOR CHANGED ASSESSMENT

23 "(e) FILING FEE

24 The applicant shall pay a \$30.00 nonrefundable fee at the time of filing an
25 application. The fee may be waived where the applicant would qualify for a
26 waiver of court fees and costs pursuant to Government Code section 68632."

- 27 2. Existing subsections (e), (f), (g) and (h) of Rule No. 6 are re-lettered subsections (f), (g),
28 (h) and (i) respectively.

29 BE IT FURTHER RESOLVED by the Board that the foregoing fee shall apply to
30 applications for changed assessment filed on or after July 1, 2011.

FORM APPROVED COUNTY COUNSEL

BY: ~~KATHERINE A. LIND~~ KATHERINE A. LIND 04/13/11 DATE