

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



FROM: County Counsel

SUBMITTAL DATE:
March 8, 2011

SUBJECT: Initiation of an Ordinance Increasing the Fee for Preparing Written Findings of Fact in Assessment Appeals

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt an order initiating an ordinance that would increase the fee for preparing written findings of fact in assessment appeals; and
2. Direct County Counsel to prepare and process the ordinance.

BACKGROUND: After an application for changed assessment is heard by an Assessment Appeals Board, the parties receive, at no charge, a copy of the Board's decision. A party may also request the preparation of written findings of fact which set forth the Board's specific factual determinations and explain its reasoning. Findings of fact are usually requested only when a party intends to legally challenge the Board's decision. Revenue and Taxation Code section 1611.5 authorizes the County to charge a reasonable fee to cover the cost to the County of preparing such findings.

(continued on page 2)

Katherine A. Lind Katherine A. Lind for
Pamela J. Walls, County Counsel

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
BY: Denise C. Harden
Denise C. Harden

County Executive Office Signature

Prev. Agn. Ref.:

District:

Agenda Number:

3.1 b

FISCAL PROCEDURES APPROVED
BY: RUSSELL S. DOMINSKI 4-18-11
RAUL ANGULO, CPA, AUDITOR-CONTROLLER
Departmental Concurrence

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

Pursuant to Resolution No. 2006-102, the current fee for preparing findings of fact is \$256.00 per application. When two or more applications have been consolidated for hearing because they involve contiguous or adjacent parcels, the same owner or other similar issues, the payment of only one fee may be required if it is feasible to prepare a single set of findings. When it is not feasible to prepare a single set of findings because of the complexity of the issues, the payment of multiple fees may be required up to a maximum of \$768.00. These fees were set based on the hourly cost to the County of a deputy county counsel multiplied by the estimated number of hours required to prepare such findings.

Since Resolution No. 2006-102 was adopted in June of 2006, the cost of a deputy county counsel (including salary, benefits, and office overhead expenses) has increased significantly. On January 25, 2011, the Board approved an hourly billable rate of \$143.15 for the Office of County Counsel. In addition, we have reviewed actual time spent preparing findings of fact and have determined that the 2006 estimate is low.

Accordingly, we request that the fee for preparing findings of fact be increased to \$715.75 per application ($\143.15×5 hours), not to exceed \$2,147.25 ($\143.15×15 hours) in consolidated cases when it is not feasible to prepare a single set of findings. The increased fee would apply to requests made on or after July 1, 2011. The increased fee must be adopted by ordinance pursuant to Government Code sections 54985 and 54986.

FISCAL: It will cost approximately \$500.00 to prepare and process the ordinance. There will be no implementation or enforcement costs.