PAUL ANGULO, CPA, AUDITOR-CONTROLLER, BY RUSSELL S. DOMINSKI 6-16-11

FORM APPROVED COUNT

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

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FROM: Clerk of the Board

SUBMITTAL DATE: May 10, 2011

SUBJECT: Establishment of Filing fees for Assessment Appeals Applications

RECOMMENDED MOTION: That the Board adopt Resolution No. 2011-139 establishing a refundable filing fee for Assessment Appeals Application, for Residential and Commercial Properties within the County of Riverside.

BACKGROUND: On May 3, 2011, the Board considered approval of Resolution 2011-053 which proposed a non-refundable \$30.00 filing fee for Assessment Appeals applications.

Upon review and recommendation of the Board, the Resolution has been revised to indicate that the \$30.00 fee will be refundable within 30 days if the applicant prevails in obtaining a reduction in assessed property value at the hearing.

Merc	Kecia Harper-Ihem, Clerk of the Board					
1	<u> </u>	Current F.Y. Total Cost:	\$ 0	In Current Year E	Budget:	
1/2	FINANCIAL DATA	Current F.Y. Net County Cost:	\$ 0	1	Budget Adjustment:	
		Annual Net County Cost:	\$ 0	For Fiscal Year:	201	1/2012
1	SOURCE OF FUNDS:				Positions To Be Deleted Per A-30	
χ̈					Requires 4/5 Vote	
	C.E.O. RECOMMENDATION:					
		APPR	OVE			
Policy	County Executive Office Signature BY: Lani Sioson					
ZI.	,					
☐ Consent						

Per Exec. Ofc.:

Dep't Recomm.:

Prev. Agn. Ref.:

District:

Agenda Number:

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RESOLUTION NO. 2011-139 AMENDING THE RULES OF NOTICE AND PROCEDURE OF THE ASSESSMENT APPEALS BOARDS OF THE COUNTY OF RIVERSIDE

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

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

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

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

BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED by the Board of Supervisors of the County of Riverside, in regular session assembled on May 17, 2011, that a new subsection (e) is added to Rule 6 of the Rules of Notice and Procedure to read as follows:

1. Rule No. 6 APPLICATION FOR CHANGED ASSESSMENT

"(e) FILING FEE

The Applicant shall pay a \$30.00 fee at the time of filing an application, which shall be refunded within 30 days of the hearing date if the Applicant prevails. "Prevail" shall mean any change in assessed value made by the Board in favor of the Applicant.

Applications submitted without the filing fee shall not be processed, and the Clerk shall notify the Applicant within 30 days of the date of application submission that the filing fee is required. The Clerk's notice shall be effective upon dispatch in the U.S. mail to the Applicant's address as reflected on the application. If the Applicant fails to submit the filing fee within 30 days of dispatch of said notice, the application shall be invalid. The filing fee may be waived where the Applicant

would qualify for a waiver of court fees and costs pursuant to Government Code section 68632."

2. Existing subsections (e), (f), (g) and (h) of <u>Rule No. 6</u> are re-lettered subsections (f), (g), (h) and (i) respectively.

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