

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

764



**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.

*Kecia Harper-Ihem*  
Kecia Harper-Ihem, Clerk of the Board

<b>FINANCIAL DATA</b>	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:	2011/2012

<b>SOURCE OF FUNDS:</b>	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*  
Lani Sioson

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Stone, seconded by Supervisor Ashley and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone and Ashley  
Nays: Benoit  
Absent: None  
Date: May 24, 2011  
xc: COB, Auditor, Co.Co., Assessor

Kecia Harper-Ihem  
Clerk of the Board  
By: *[Signature]*  
Deputy

**Prev. Agn. Ref.:**

**District:**

**Agenda Number:**

3.5

FISCAL PROCEDURES APPROVED BY PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
 BY: *[Signature]* RUSSELL S. DOMINSKI 5-16-11  
 FORM APPROVED COUNTY COUNSEL BY: *[Signature]* DEPARTMENT OF CONCURRENCE  
 BY: *[Signature]* KATHARINE MCKENNA

2  
3 RESOLUTION NO. 2011-139  
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 May 24, 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 fee at the time of filing an application. The fee  
25 shall be refunded within 30 days of the hearing date, if the Applicant prevails as a  
26 result of a full hearing before the Board on the merits of the application. "Prevail"  
27 shall mean any change in assessed value made by the Board in favor of the  
28 Applicant.

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

FORM APPROVED COUNTY COUNSEL  
BY: *[Signature]*  
TARISA R-INCKENNA  
DATE: 5/24/11

1 application shall be invalid. The filing fee may be waived where the Applicant  
2 would qualify for a waiver of court fees and costs pursuant to Government Code  
section 68632.”

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

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

7  
8 ROLL CALL:

9 Ayes: Buster, Tavaglione, Stone and Ashley  
10 Nays: Benoit  
11 Absent: None

12 The foregoing is certified to be a true copy of a resolution duly  
adopted by said Board of Supervisors on the date therein set forth.

13 KECIA HARPER-IHEM, Clerk of said Board

14 By: \_\_\_\_\_  
15 Deputy

**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*  
Kecia Harper-Ihem, Clerk of the Board

<b>FINANCIAL DATA</b>	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

<b>SOURCE OF FUNDS:</b>	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*  
Lani Sioson

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Stone, seconded by Supervisor Buster and duly carried, IT WAS ORDERED that the above matter is approved as amended to include that if an applicant prevails on their assessment appeal challenge the \$30 fee is refunded within 30 days

Ayes: Buster, Stone and Ashley  
Nays: None  
Absent: Tavaglione and Benoit  
Date: May 3, 2011  
xc: COB, Auditor, Co.Co., Assessor

Kecia Harper-Ihem  
Clerk of the Board  
By: *Paul Angulo*  
Deputy

**Prev. Agn. Ref.:** District: A11 **Agenda Number:**

3.1a

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

FORM APPROVED COUNTY COUNSEL  
BY: *Katherine A. Lind* 04/13/11 DATE  
KATHERINE A. LIND

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

Form 11 – Assessment Appeal Fee

March 8, 2011

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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.