

FORM APPROVED COUNTY COUNSEL 5/24/16  
 BY: GREGORY P. PRIAMOS DATE

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

931



**FROM:** Clerk of the Board

**SUBMITTAL DATE:**  
 June 7, 2016

**SUBJECT:** Amendment of Filing fees for Assessment Appeals Applications. (District: All) [\$0].

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Adopt Resolution No. 2016-139, establishing a non-refundable filing fee for Assessment Appeals Applications for Residential and Commercial Properties within the County of Riverside.

**BACKGROUND:**

Summary

On May 10, 2011, the Board approved Resolution No. 2011-139 which allowed the county to collect a \$30.00 filing fee for all assessment appeals applications (residential and commercial) filed on or after July 1, 2011. It was decided at that time that the \$30.00 filing fee would be refundable within 30 days if the applicant prevailed in obtaining a reduction in assessed property value at an appeals board hearing. Since the adoption of Resolution 2011-139, the operating expenses, including legal fees, have increased significantly. The current cost of processing an application is \$124.00 per filing.

(Continued on page 2)

*Kecla Harper-Ihem*

Kecla Harper-Ihem  
 Clerk of the Board

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	\$ 0	\$ 0	\$ 0	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

<b>SOURCE OF FUNDS:</b>	Budget Adjustment: No
	For Fiscal Year: 2015/2016

**C.E.O. RECOMMENDATION:**

**APPROVE**

BY: *Melissa Noone*  
 Melissa Noone

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

(NO ACTION TAKEN)

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: 05/24/11; 3.5

District: All

Agenda Number:

**3-15**

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
FORM 11: Amendment of Filing fees for Assessment Appeals Applications. (District: All) [\$0].**

**DATE: May 24, 2016**

**PAGE: 2 of 2**

**BACKGROUND:**

**Summary (Continued)**

The increase in cost to the department has facilitated the need for this fee to be non-refundable to partially offset the administrative costs of processing the applications. The fee will remain at the rate of \$30.

**Impact on Citizens and Businesses**

There will be minimal impact to residents and businesses. The application fee remains comparable to those charged in surrounding counties.

**Additional Fiscal Information**

Approval of a non-refundable application fee will save the county general fund dollars that would have previously been refunded to applicants. In calendar year 2015, there were 515 refunds processed for a total of \$15,450. The total number of applications filed in 2015 was 4,200 for a total of \$126,000 in revenue. This amount equates to only 24% of the actual cost of processing the applications. Going forward, the actual revenue saved will be in direct correlation with the number of applications processed in any given year. The Board's action today does not increase the cost of the program which was \$593,490 in calendar year 2015, which is partially offset by this filing fee. No budget adjustment is requested at this time, and no additional county costs are required.

2  
3 RESOLUTION NO. 2016-139

4 AMENDING THE RULES OF NOTICE AND PROCEDURE

5 OF THE ASESMENT APPEALS BOARDS OF THE COUNTY OF RIVERSIDE

6  
7 WHEREAS, Article XIII, Section 16 of the California Constitution empowers county  
8 Board of Supervisors to adopt rules of notice and procedure for Assessment Appeals Boards as may be  
9 required to facilitate their work and to insure uniformity in the processing and decision of equalization  
10 petitions; and,

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

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

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

19 BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of  
20 Supervisors of the County of Riverside, in regular session assembled on June 7, 2016, that a new  
21 subsection (i) is added to Rule 6 of the Rules of Notice and Procedure to read as follows:

- 22 1. Rule No. 6

23 APPLICATION FOR CHANGED ASSESSMENT

24 "(i) FILING FEE

The Applicant shall pay a \$30.00 fee at the time of filing an application for each parcel.

The application fee shall be non-refundable.

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DATE

1 Applications submitted without the filing fee shall not be processed, and the Clerk shall  
2 notify the applicant within 30 days of the date of application submission that the filing  
3 fee is required. The Clerk's notice shall be effective upon dispatch in the U.S. mail to  
4 the applicant's address as reflected on the application. If the applicant fails to submit  
5 the filing fee within 30 days of dispatch of said notice, the application shall be invalid.  
6 The filing fee may be waived where the applicant would qualify for a waiver of court  
7 fees and costs pursuant to Government Code section 68632."

8 BE IT FURTHER RESOLVED by the Board that the foregoing fee shall apply to  
9 applications for changed assessment filed on or after July 1, 2016.

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