

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Board of Supervisors

BOARD AGENDA # *B-4

Urgent

Routine

[Handwritten initials]

AGENDA DATE April 1, 2008

CEO Concurs with Recommendation YES NO

4/5 Vote Required YES NO

(Information Attached)

SUBJECT:

Approval to Set a Public Hearing on April 22, 2008 at 9:15 a.m. to Introduce and Waive the First Reading of an Ordinance to Establish Fees for the Assessment Appeals Board

STAFF RECOMMENDATIONS:

Set a Public Hearing on April 22, 2008 at 9:15 a.m. to Introduce and Waive the First Reading of an Ordinance to Establish Fees for the Assessment Appeals Board

FISCAL IMPACT:

The Clerk of the Board currently receives no funds to process Applications for Changed Assessment. A \$30.00 per application fee is being proposed. The amount of revenue will be in direct correlation to the number of applications received. During Fiscal Year 2007-2008 over 1,500 applications were submitted to the Clerk. The Clerk of the Board is estimating a similar amount of applications to be received in Fiscal Year 2008-2009. Based upon last fiscal year's number of application approximately \$45,000 is anticipated. (Continued to page 2)

BOARD ACTION AS FOLLOWS:

No. 2008-237

On motion of Supervisor Grover, Seconded by Supervisor DeMartini

and approved by the following vote,

Ayes: Supervisors: O'Brien, Grover, Monteith, DeMartini, and Chairman Mayfield

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

BD-09-A-10

File No. ORD-55-G-11

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FISCAL IMPACT: (Continued)

The amount of revenue from the Written Finding of Facts fee will depend upon the number of requests received. Historically, very few request for Written Finding of Facts are received. The amounts for the Written Finding of Facts fee are \$100.00 for an owner-occupied residential parcel; \$100.00 for other parcels or personal property plus \$250.00 per hour pursuant to Revenue and Taxation Code Section 1611.5

DISCUSSION:

The Clerk of the Board of Supervisors staff administers the Assessment Appeals Board (AAB) process and serves as the staffing for the AAB. In 2005, Stanislaus County received 126 Application for Changed Assessment; in 2006, 301 applications were received; and, in 2007, 1,510 applications were received. Currently, there is no charge for the Clerk's services associated with processing Applications for Changed Assessment in Stanislaus County.

In FY 2006-07 and in FY 2007-08, the State of California did not fund the Property Tax Administration Program which historically paid for 2/3 of the Assessment Appeal Board Clerk's position. In Fiscal Years 2006-07 and in 2007-08, the cost of the position was paid for with one-time General Funds. With the increase in the number of appeal applications and the loss of the funding, the Clerk of the Board can no longer absorb the cost of this mandated program and must pursue another avenue of revenue to cover a portion of the cost.

In 2007, the Santa Clara County Board of Supervisors approved a \$30.00 filing fee for all Applications for Changed Assessment. It is the opinion of the Santa Clara County Counsel that the Board of Supervisors may impose a reasonable fee for the filing of Applications for Changed Assessment pursuant to on Section 16 of Article XIII of the California Constitution. This provision of the California Constitution empowers the Board of Supervisors to fix the compensation for assessment appeals Board members, furnish clerical and other assistance to the appeals boards, and adopt such rules of notice and procedure as may be required to facilitate their work and to insure uniformity in the processing and decision of equalization petitions. The Legislature is empowered by section 16 to provide for the number and qualifications of members of the appeals board, the manner of their selection, appointment, and removal, and length of their terms.

Stanislaus County Counsel is in agreement with the Santa Clara County Counsel's opinion and has encouraged the Clerk of the Board to pursue the Application for Changed Assessment fee. The County Assessor has no opposition to the application fee.

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This minimal charge of \$30.00 is consistent with three other counties: San Francisco, San Mateo and Santa Clara. Both San Francisco and San Mateo Counties have had their fee in place for a number of years. In addition, Kings County has an AAB hearing fee for property owners other than residential home owners of \$200.00. See below chart:

County Fee Comparison

County	Assessment Appeals Application Fee	Date Implemented AAB Application Fee
Fresno	\$0	Interested in pursuing fee
Kern	\$0	N/A
Monterey	\$0	N/A
Sacramento	\$0	N/A
San Joaquin	\$0	N/A
Solano	\$0	N/A
Sonoma	\$0	N/A
Ventura	\$0	N/A

Additional Counties Contacted

San Francisco	\$30	1994
Kings	\$0-200	07/18/2000
San Mateo	\$30	06/08/2004
Santa Clara	\$30	04/06/2007

Stanislaus County Fees

Stanislaus Current	\$0	N/A
Stanislaus Proposed	\$30	7/1/2008

The Application for Changed Assessment processing fee is expected to generate, depending on the number of applications received, approximately \$45,000 per fiscal year. The cost of the administration of the AAB program is over \$80,000 each year. This fee does not offset the full cost of the AAB process but it will assist in the funding of the AAB Clerk's position.

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The Application for Changed Assessment form will be modified to reflect this charge and be sent to the State Board of Equalization for approval. The Clerk of the Board and staff encourages the Board to approve this minimal fee for all Applications for Changed Assessment other than those who qualify for a waiver under Government Code 68511.3.

Stanislaus County has had a Written Findings of Fact fee in place since before 1986. Pursuant to Revenue and Taxation Code Section 1611.5 (Property Tax Rule 308(a)), a reasonable fee may be imposed by the County to cover the expense of preparing findings and conclusions. The written findings of fact shall fairly disclose the board's determination of all material points raised by the party in his or her petition and at the hearing, including a statement of the method or methods of valuation used in appraising the property. The Assessment Appeals Board updated their Local Rules on May 9, 2007, and the Board of Supervisors adopted the rules on May 22, 2007. Rule No. 8 amended the Written Findings of Fact fees of \$100.00 per parcel to \$100.00 per parcel for owner occupied single family residences and for all other parcels \$100.00 per parcel, or personal property, plus \$250.00 per hour after the first hour spent by the Assessment Appeals Board and/or Counsel in preparation, review, or approval of findings. The amendment added "plus \$250.00 per hour". This fee will be codified as part of the proposed ordinance.

POLICY ISSUE:

To authorize the imposition of a filing fee for Assessment Appeals applications, the Board of Supervisors must adopt an ordinance establishing the fee. This item is in alignment with the Board of Supervisors' Priority of an Efficient Delivery of Public services.

STAFFING IMPACTS:

If this fee is established then the cost of the Assessment Appeals Clerk position will be partially offset.

**AN ORDINANCE ADOPTING FEES FOR THE STANISLAUS
COUNTY ASSESSMENT APPEALS BOARD**

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1. Chapter 2.32 (Assessment Appeals Board) of the Stanislaus County Code is hereby amended to add Sections 2.32.050 and 2.32.060 to read as follows:

“2.32.050 Pursuant to Section 16 of Article XIII of the California Constitution, the Board of Supervisors hereby adopts a non-refundable fee in the amount of \$30.00 for the Clerk’s services associated with the processing of each Application for Changed Assessment filed with the Stanislaus County Assessment Appeals Board. This fee will take effect on July 2, 2008. Filing fees are not refunded, but may be waived where the Applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68511.3.

2.32.060 Pursuant to Revenue and Taxation Code Section 1611.5 (State Property Tax Rule 308(a)), a reasonable fee may be imposed by the county to cover the expense of preparing findings and conclusions. The written findings of fact are required by applicable law to fairly and fully disclose the board's determination of all material points raised by the party in his or her petition and at the hearing, including a statement of the method or methods of valuation used in appraising the property. The Board of Supervisors hereby adopts the Assessment Appeals Board fee for Written Findings of Fact in the amount of \$100.00 per parcel for owner-occupied single family residences and for all other parcels \$100.00 per parcel, or personal property, plus \$250.00 per hour after the first hour spent by the Assessment Appeals Board and/or Counsel in preparation, review, or approval of findings.”

Section 2. This ordinance shall take effect thirty (30) days from and after the date of its passage and before the expiration of fifteen (15) days after its passage it shall be published once, with the names of the members voting for and against the same, in the Modesto Bee, a newspaper published in the County of Stanislaus, State of California.

Upon motion of Supervisor _____, seconded by Supervisor _____, the foregoing resolution was passed and adopted at a regular meeting of the board of Supervisors of the County of Stanislaus, State of California, the _____ day of _____ 2008, by the following called vote.

- AYES: Supervisors:

- NOES: Supervisors:

- ABSENT: Supervisors:

Thomas Mayfield, Chairman of the Board of Supervisors of the County of Stanislaus, State of California

ATTEST:

Christine Ferraro Tallman
Clerk of the Board of Supervisors of the
County of Stanislaus, State of California

By _____
Deputy

APPROVED AS TO FORM:

Michael H. Krausnick
County Counsel

By 

Dean Wright, Deputy County Counsel

NOTICE OF PUBLIC HEARINGS

NOTICE IS HEREBY GIVEN that on April 22, 2008, at 9:15 a.m., or as soon thereafter as the matter may be heard, the Stanislaus County Board of Supervisors will meet in the Basement Chambers, 1010 10th St., Modesto, CA, to consider:

- A. Approval to Introduce and Waive the First Reading of an Ordinance to Amend the Indigent Cremation/Burial Fees to Cover Basic Costs of Cremation and/or Burial in the Sheriff's Department Coroner's Division (for further information, contact the Gina Leguria, Stanislaus County Sheriff's Department at (209) 567-4466 or at 250 E. Hackett Road, Modesto, CA)
- B. Approval to Introduce and Waive the First Reading of an Ordinance Establishing A New Fee for the Social Security Number Truncation Program in the Clerk-Recorder 's Department (for further information, contact the Clerk-Recorder's Office at (209) 525-5211 or at 1021 I Street, Modesto, CA)
- C. Approval to Introduce and Waive the First Reading of an Ordinance Establishing Fees for the Stanislaus County Assessment Appeals Board (for further information, contact the Clerk of the Board Office at (209) 525-4494 or at 1010 10th Street, Suite 6700, Modesto, CA)
- D. Approval to Introduce and Waive the First Reading of an Ordinance Establishing New Fees and Amending Existing Fees for the Department of Environmental Resources (for further information, contact Denise Wood at (209) 525-6700, erweb@envres.org, or at 3800 Cornucopia Way, Suite C, Modesto, CA)

ADDITIONAL NOTICE IS GIVEN that the proposed Ordinances and Fee Schedules will be available for review on April 11, 2008, in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA.

NOTICE IS FURTHER GIVEN that at the said time and place, interested persons will be given the opportunity to be heard. Material submitted to the Board for consideration (i.e. photos, petitions, etc.) will be retained by the County. If a challenge to one or more of the above items is made in court, persons may be limited to raising only those issues they or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the Board of Supervisors.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: March 25, 2008

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk of
the Board of Supervisors
of the County of Stanislaus,
State of California.

BY:


Elizabeth A. King, Assistant Clerk

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident
Of the County aforesaid; I am over the age of
Eighteen years, and not a party to or interested
In the above entitle matter. I am a printer and
Principal clerk of the publisher
of **THE MODESTO BEE**, printed in the City
of **MODESTO**, County of **STANISLAUS**,
State of California, daily, for which said
newspaper has been adjudged a newspaper of
general circulation by the Superior Court of the
County of **STANISLAUS**, State of California,
Under the date of **February 25, 1951, Action
No. 46453**; that the notice of which the annexed is
a printed copy, has been published in each issue
there of on the following dates, to wit:

APRIL 11, 17, 2008

I certify (or declare) under penalty of perjury
That the foregoing is true and correct and that
This declaration was executed at
MODESTO, California on

APRIL 17, 2008


(Signature)

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Coroner's Division (for further information, contact
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information, contact the Clerk-Recorder's Office at
(209) 525-5211 or at 1021 I Street, Modesto, CA)

C. Approval to Introduce and Waive the First
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someone else raised at the public hearing described
in this notice, or in written correspondence deliv-
ered to the Board of Supervisors.

BY ORDER OF THE BOARD OF SUPERVISORS
DATED: March 25, 2008
ATTEST: CHRISTINE FERRARO TALLMAN,
Clerk of the Board of Supervisors of the County of
Stanislaus, State of California.
BY: Elizabeth A. King, Assistant Clerk
APRIL 11, 17, 2008

ORA-55-6-11
ORA-55-6-8
ORA-55-6-7