

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**
(As the Board of Equalization for Sierra County)

**Resolution Revising Fee For Preparing
Findings of Fact for
Board of Equalization Hearings**

RESOLUTION No. 2014-001 BOE

WHEREAS, California law requires that each year, all taxable real property be taxed at the rate of one percent (1%) of the assessed valuation of the property, as established by the County Assessor in accordance with State law. The law further provides a right for owners of real property to contest the assessed valuation as established by the County Assessor with a right to a hearing by the County Board of Equalization, at which time the property owner and the Assessor are entitled to present evidence to establish the taxable value of the real property. As part of any hearing with the Board of Equalization, property owners are entitled to request that the Board adopt written findings of fact summarizing the evidence relied upon by the Board in rendering its decision. Revenue & Taxation Code Section 1603 allows the Board to recover from the requesting party the reasonable costs incurred in preparing the findings of fact; and

WHEREAS, a fee in the sum of \$50 is presently imposed for the preparation of the findings of fact, which fee does not fully reimburse the County for the time and expense incurred in preparing findings of fact, with the result that the County general fund pays for most of the cost incurred to prepare findings of fact; and

WHEREAS, it is the intent of the law to allow counties to fully recover the expense incurred in preparing findings of fact at the request of a property owner.

NOW, THEREFORE BE IT RESOLVED BY THE SIERRA COUNTY BOARD OF SUPERVISORS, in its capacity as the Board of Equalization, that notwithstanding the provisions of Section 5.50.15 of the County Code, and pursuant to the authority in Section 5.50.030 to amend the fees established in the County Code by adoption of a resolution, the Board hereby establishes the fees for findings of fact as follows:

The party requesting written findings of fact pertaining to a hearing by the Board of Equalization with regard to an Application for Changed Assessment shall be responsible for the actual cost incurred by the County in preparing the findings of fact with regard to any hearing. Actual costs shall be accounted for by the County Counsel or such other person utilized to prepare the findings of fact for the Board of Equalization. A deposit in the amount of \$150, shall be required when a findings of fact is requested by a property owner, at the time it is requested. Any costs above the amount of the deposit shall be paid by the requesting party within thirty (30) days of the receipt of any bill from the County for

the fees. If the cost of the preparation of the findings is less than the amount of the deposit, the unused portion of the fee shall be refunded to the party tendering the deposit..

The imposition of this fee shall be effective January 8,2014.

ADOPTED by the Board of Supervisors, as the Board of Equalizatoin of the County of Sierra, on the 7th day of January, 2014, by the following vote:

AYES:Supervisors..Adams,Huebner,Roen

NOES:Supervisors..Beard,Schlefstein

ABSENT:None

ABSTAIN: None

COUNTY OF SIERRA



PAUL ROEN

CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:



HEATHER FOSTER
CLERK OF THE BOARD

APPROVED AS TO FORM:



JAMES A. CURTIS
COUNTY COUNSEL