

**Before the Board of Supervisors in and for the
County of Monterey, State of California**

Resolution No. 11-161

Adopting Rules of Procedure of the Monterey)
County Assessment Appeals Board.....)

RECITALS:

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

WHEREAS, the Rules of Procedure of the Monterey County Assessment Appeals Board (hereinafter "Rules") make the assessment appeals process more efficient, by complementing state law and regulations, delegating certain administrative tasks to the Clerk of the Board, and providing clarity for applicants about procedural requirements;

WHEREAS, the Board of Supervisors duly considered the Rules at a public meeting on May 24, 2011;

WHEREAS, these Rules supplement and are to be used in conjunction with the laws and regulations governing assessment appeals, including the California Constitution, the California Revenue and Taxation Code, the Property Tax Rules (Title 18 of the California Code of Regulations), and Chapter 2.40 of the Monterey County Code; and

WHEREAS, these Rules supersede any local rules of the Monterey County Assessment Appeals Board previously adopted by the Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors hereby adopts the Rules of Procedure of the Monterey County Assessment Appeals Board, attached hereto.

PASSED AND ADOPTED on this 24th day of May, 2011, upon motion of Supervisor Calcagno, seconded by Supervisor Salinas, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker
NOES: None
ABSENT: Supervisor Potter

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 75 for the meeting on May 24, 2011.

Dated: May 31, 2011

Gail T. Borkowski, Clerk of the Board of Supervisors
County of Monterey, State of California

By Denise Hancock
Deputy

**Before the Board of Supervisors in and for the
County of Monterey, State of California**

Resolution No. 11-162

- a. Requiring a non-refundable processing fee of \$40.00 for each Application for Changed Assessment received by the Clerk of the Board, effective July 1, 2011;
- b. Providing a fee waiver for those applicants who would qualify for a waiver of court fees and costs pursuant to California Government Code section 68632 because of their financial condition; and
- c. Amending the County Master Fee Resolution to set forth the fee and waiver.....

RECITALS:

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

WHEREAS, the County of Monterey presently does not charge applicants a fee for processing Applications for Changed Assessment, the application that is filed to appeal property tax assessments;

WHEREAS, the Clerk of the Board of Supervisors, as Clerk of the Assessment Appeals Board, has proposed a fee which appears consistent with applicable legal mandates in a reasonable amount that is applied in a uniform manner;

WHEREAS, the fee is imposed to cover a portion of the costs of processing the application, and the processing of the application is a specific service provided directly to the payor that is not provided to those not filing such applications; and

WHEREAS, the fee does not exceed the reasonable cost to the County of providing the service, the amount is no more than necessary to cover the reasonable costs of processing the application, and the manner in which those costs are allocated to the payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental service for which the fee is charged; and

WHEREAS, the fee is not refundable and must be paid by the applicant at the time of filing the Application for Changed Assessment but may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code section 68632 because of his or her financial condition; and;

WHEREAS, this fee, the manner of its implementation, and the procedure for waiver of the fee in accordance with this resolution are to be set forth in the Rules of Procedure of the Monterey County Assessment Appeals Board; and

WHEREAS, section 1.40.010 of Chapter 1.40 of the Monterey County Code provides that all fees, penalties, refunds, reimbursements, and charges of any kind collected by the County may be designated in the Monterey County Fee Resolution, and Article 14 of the Monterey County Fee Resolution provides for miscellaneous fees.

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors hereby establishes a \$40.00 processing fee for each Application for Changed Assessment to be paid by the applicant at the time of filing the application, with the provision of a fee waiver for those applicants that would qualify for a waiver of court fees and costs pursuant to California Government Code section 68632 because of their financial condition.
2. Said processing fee shall take effect on July 1, 2011.
3. The processing fee and fee waiver shall be administered in accordance with the Rules of Procedure of the Monterey County Assessment Appeals Board.
4. The Monterey County Fee Resolution is hereby amended to add section D to Article 14 for fees related to the Monterey County Assessment Appeals Board, and said Article 14, section D shall set forth the \$40 processing fee with provision for fee waiver as herein established.

PASSED AND ADOPTED on this 24th day of May, 2011, upon motion of Supervisor Calcagno, seconded by Supervisor Salinas, by the following vote, to wit:

AYES: Supervisor Armenta, Calcagno, Salinas, Parker

NOES: None

ABSENT: Supervisor Potter

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 75 for the meeting on May 24, 2011.

Dated: May 31, 2011

Gail T. Borkowski, Clerk of the Board of Supervisors
County of Monterey, State of California

By Denise Hancock
Deputy