



Assessor COUNTY OF TULARE AGENDA ITEM

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: October 23, 2018 - REVISED

Public Hearing Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Published Notice Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Advertised Published Notice	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
County Counsel Sign-Off	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

CONTACT PERSON: Tim Kochendarfer PHONE: (559) 636-5125

SUBJECT: Authorize an increase in the minimum assessed value standard.

REQUEST(S):

That the Board of Supervisors:

1. Authorize an increase in the minimum assessed value standard, allowed under Section 155.20 of the Revenue and Taxation Code and established by Board of Supervisors resolution, as follows:

Beginning with the 2019-20 fiscal year and all succeeding fiscal years; exempt from taxation all real and personal property with a full value of five thousand dollars (\$5,000) or less, except that this limitation shall be increased to fifty thousand dollars (\$50,000) in the case of a possessory interest, for a temporary and transitory use, in a publicly owned fairground, fairground facility, convention facility, or cultural facility. Pursuant to Revenue and Taxation Code section 52, this resolution will apply to all the aforementioned with the exception of the following:

- 1.) Property which is enforceably restricted.
 - 2.) Property restricted to timberland use.
 - 3.) Property used exclusively for nonprofit golf course purposes.
 - 4.) Property owned by a local government which is located outside of its boundaries.
2. Supersede Board of Supervisors Resolution No. 1984-17, which set the minimum taxable value at \$1,000.

SUBJECT: Authorize an increase in the minimum assessed value standard.

DATE: October 23, 2018

SUMMARY:

Revenue and Taxation code section 155.20 permits the County Board of Supervisors to exempt from property tax certain real and personal property with a full value of less than ten thousand dollars (\$10,000), increasing this exemption to fifty thousand dollars (\$50,000) for certain possessory interests. Presently the exemption is set at one thousand dollars (\$1,000) and in select situations produces a scenario where collecting the tax costs more than the revenue generated. The Assessor is seeking an increase in the minimum assessed value standard, to permit financially prudent business practices to be observed in the carrying out of all lawfully required duties.

The attached resolution proposes to raise the exemption to five thousand dollars (\$5,000) or less, or fifty thousand dollars (\$50,000) in the case of certain possessory interests.

FISCAL IMPACT/FINANCING:

Taxes for low value assessments would not be billed or collected, resulting in modest decreased revenues. Offsetting savings in staff time and other resources will sufficiently exceed the modest revenue loss. Based on a preliminary review, approximately 7,200 assessments will be affected. Eliminating these assessments will reduce property tax revenue by an anticipated \$170,000. The estimated current cost to collect these taxes is \$350,000. Through the associated savings there will be no net county cost.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five-year strategic plan includes organization performance. The increase in the minimum assessed value standard will permit improved organizational efficiency.

ADMINISTRATIVE SIGN-OFF:



Roland Hill
Assessor/Clerk-Recorder

cc: County Administrative Office

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF AUTHORIZING AN)
INCREASE IN THE MINIMUM ASSESSED) Resolution No. _____
VALUE STANDARD) Agreement No. _____
)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: MICHAEL C. SPATA
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

REQUEST(S):

That the Board of Supervisors:

1. Authorized an increase in the minimum assessed value standard, allowed under Section 155.20 of the Revenue and Taxation Code and established by Board of Supervisors resolution, as follows:

Beginning with the 2019-20 fiscal year and all succeeding fiscal years; exempt from taxation all real and personal property with a full value of five thousand dollars (\$5,000) or less, except that this limitation shall be increased to fifty thousand dollars (\$50,000) in the case of a possessory interest, for a temporary and transitory use, in a publicly owned fairground, fairground facility, convention facility, or cultural facility. Pursuant to Revenue and Taxation Code section 52, this resolution will apply to all the aforementioned with the exception of the following:

- 1.) Property which is enforceably restricted.
- 2.) Property restricted to timberland use.

- 3.) Property used exclusively for nonprofit golf course purposes.
- 4.) Property owned by a local government which is located outside of its boundaries.

2. Superseded Board of Supervisors Resolution No. 1984-17, which set the minimum taxable value at \$1,000.

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA

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In the matter of Real and Personal
Property Tax Exemption

)

Resolution No. 84 17

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Upon motion of Supervisor GOULD, seconded
by Supervisor MANGINE, and carried, it is ordered
that the County Assessor, County Tax Collector and County Auditor be, and they are
hereby, authorized to implement the provisions of Section 155.20 of the Revenue and
Taxation Code as follows:

For the next and succeeding fiscal year, 1984-85, and the succeeding fiscal
years, all real and personal property with a full value of \$1,000.00 or less
will be exempt from taxation with the following exceptions:

1. Property which is enforceably restricted.
2. Timberland Preserves.
3. Property used exclusively for non-profit golf course purposes.
4. Property owned by local government which is located outside
their boundaries.

The foregoing order was passed at a regular meeting of the Board of Super-
visors held January 3, 1984, by the following vote:

Ayes: Supervisors Gould, Conway, Mangine, Swiney, and Webb

Noes: None

Absent: None

Min Bk
Assessor
Tax Coll
Auditor
File

County of Tulare



OFFICE OF THE TREASURER and TAX COLLECTOR

C. Ralph Howard
Treasurer — Tax Collector

FLOSSIE L. CAMP
ASSISTANT

TREASURER'S DIVISION
ROOM 103-E - 733-6573

TAX DIVISION
ROOM 104-E - 733-6526

COUNTY COURTHOUSE
VISALIA, CALIFORNIA 93291

AGENDA DATE: January 3, 1984

December 27, 1983

84 17

Board of Supervisors
County Administrative Building
Visalia, California 93291

EXEMPTING ALL REAL AND PERSONAL PROPERTY WITH A FULL VALUE OF \$1,000.00 OR LESS FROM TAXATION

Resolution Number 82-1981 passed at a regular meeting on December 7, 1982 authorizing the County Assessor, County Tax Collector and County Auditor to implement the provisions of section 155.20 of the Revenue and Taxation Code, exempting all real and personal property with a full value of \$1,000.00 or less for the fiscal year 1983-84. The section allows exemption up to the full value of \$1,500.00, but the Assessor, Auditor and Tax Collector have agreed on the \$1,000.00 amount which represents a \$10.00 tax bill.

Implementing this section over the last eight years saved the County money and at the same time has aided in the operation of all three offices.

Prior to this year the Code required the Board to take annual action on or before February 14th, if it plans on implementing the section the next succeeding fiscal year. Effective this year (AB 1200 Chapter 1224) the Board may authorize the exemption for not only the next succeeding fiscal year, 1984-85, but at the option of the Board, continue in effect for succeeding fiscal years. Any revision or rescission of the exemption shall be adopted by the Board on or before the lien date for the fiscal year to which that revision or rescission is to apply.

We again recommend and urge your Board to take such action by adopting the attached Resolution covering the fiscal year 1984-85 and the succeeding fiscal years, with the following exceptions:

1. Property which is enforceably restricted
2. Timberland preserves
3. Property used exclusively for non-profit golf course purposes
4. Property owned by local government which is located outside their boundaries.

C. Ralph Howard

C. RALPH HOWARD
COUNTY TREASURER-TAX COLLECTOR

cc: County Executive - County Assessor - County Auditor - County Counsel