



**Assessor/Clerk-Recorder
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One
PETE VANDER POEL
District Two
AMY SHUKLIAN
District Three
EDDIE VALERO
District Four
DENNIS TOWNSEND
District Five

AGENDA DATE: June 18, 2019 - 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"/>
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: Ordinance regarding low-value assessments

REQUEST(S):

That the Board of Supervisors:
On June 18, 2019:

1. Introduce and waive the first reading of an ordinance repealing Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to a utility users tax, and adding Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to low-value assessments.
2. Set the second reading for July 9, 2019.
3. Direct the Clerk to publish a summary of the ordinance before the second reading as required by law.

On July 9, 2019:

4. Waive the second reading and adopt an ordinance repealing Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to a utility users tax, and adding Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to low-value assessments.
5. Direct the Clerk to publish a summary of the ordinance and post a full copy of the ordinance after adoption as required by law.

SUBJECT: Ordinance regarding low-value assessments
DATE: June 18, 2019

6. Supersede Board of Supervisors Resolution No. 2018-0874, regarding the minimum assessed value standard.

SUMMARY:

Revenue and Taxation Code section 75.55 permits the Board of Supervisors to adopt an ordinance allowing the Assessor to cancel any supplemental property tax bill of which the taxes due would be less than the cost of assessing and taxing them, provided the amount of taxes would not exceed \$50.

Similarly, Revenue and Taxation Code section 531.7 provides that the Board of Supervisors may, by ordinance, prohibit the Assessor from making an escape assessment that would result in an amount of taxes due which is less than the cost of assessing and collecting them, provided the amount of taxes resulting from the escape assessment does not exceed \$50.

Tulare County does not presently have an ordinance under either statute. The proposed ordinance would enact one.

In addition, Revenue and Taxation Code section 155.20 permits the Board of Supervisors to exempt from property taxation all real property with a base year value, as adjusted for inflation, and all personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them, except that the board may not exempt property with a value of more than \$10,000 (\$50,000 in the case of certain possessory interests).

In 1984, the Board of Supervisors set this amount by resolution at \$1,000. Last October, the Board of Supervisors raised the exemption to \$5,000, also by resolution. Although the statute does not require the threshold to be set by ordinance, the Assessor believes a singular, comprehensive ordinance would better contain all three low-value exemptions and consolidate the legal authority in one place. Accordingly, the resolution approving this ordinance would expressly supersede Resolution No. 2018-0874.

The ordinance would also increase the amount of the exemption for a regular assessment from the existing \$5,000 to the maximum under the statute of \$10,000.

All of the maximum assessments in the ordinance code would be adjusted automatically if the statutes are amended.

This ordinance would replace an obsolete ordinance regarding a proposed utility users tax. That ordinance provided that it would automatically be repealed if the voters did not approve the proposed tax at the June 1994 election. They apparently did not, as the County does not currently have a utility users tax.

SUBJECT: Ordinance regarding low-value assessments
DATE: June 18, 2019


FISCAL IMPACT/FINANCING:

Taxes for low-value assessments, supplemental bills, and escape assessments would not be billed or collected, resulting in modest decreased revenues. Offsetting savings in staff time and other resources will sufficiently exceed the revenue loss. Based on a preliminary review, approximately 15,000 assessments will be affected. Eliminating these assessments will reduce property tax revenue by an anticipated \$680,000 (0.2% of total revenue for 2018/19). The cost to collect these taxes is estimated to be \$748,000 annually. 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:



Tim Kochendarfer
Assistant Assessor

Cc: County Administrative Office

Attachment(s) Proposed Ordinance (redline format)
Proposed Ordinance (clean format)

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

IN THE MATTER OF)
An ordinance repealing Article 19 of) Resolution No. _____
Chapter 5 of Part I of the Ordinance Code,)
pertaining to a utility users tax, and adding)
Article 19 of Chapter 5 of Part I of the)
Ordinance Code, pertaining to low-value)
assessments)

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: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

1. Introduced and waived the first reading of an ordinance repealing Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to a utility users tax, and adding Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to low-value assessments.
2. Set the second reading for July 9, 2019.
3. Directed the Clerk to publish a summary of the ordinance before the second reading as required by law.

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

IN THE MATTER OF)
An ordinance repealing Article 19 of) Resolution No. _____
Chapter 5 of Part I of the Ordinance Code,)
pertaining to a utility users tax, and adding)
Article 19 of Chapter 5 of Part I of the)
Ordinance Code, pertaining to low-value)
assessments)

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: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

1. Waived the second reading and adopted an ordinance repealing Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to a utility users tax, and adding Article 19 of Chapter 5 of Part I of the Ordinance Code, pertaining to low-value assessments.
2. Directed the Clerk to publish a summary of the ordinance and post a full copy of the ordinance after adoption as required by law.
3. Superseded Board of Supervisors Resolution No. 2018-0874, regarding the minimum assessed value standard.

ORDINANCE NO. _____

AN ORDINANCE REPEALING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO A UTILITY USERS TAX, AND ADDING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO LOW-VALUE ASSESSMENTS.

THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE ORDAINS AS FOLLOWS:

Section 1. Article 19 of Chapter 5 of Part I of the Ordinance Code of Tulare County, pertaining to a utility users tax, is repealed.

~~ARTICLE 19. UTILITY USERS TAX~~

~~§ 1-05-1745. TITLE:~~

~~This Article shall be known as the "Utility Users Tax Law of the County of Tulare."~~

~~§ 1-05-1750. AUTHORITY:~~

~~This Article is adopted pursuant to the authority provided in Section 7284.2 of the California Revenue and Taxation Code.~~

~~§ 1-05-1755. TAX IMPOSED:~~

~~There is hereby imposed, effective February 1, 1993, a utility users tax as hereinafter provided for the purpose of raising revenues for the general governmental purposes of the County, the proceeds from which shall be deposited in the general fund and used for the usual current expenses of the County.~~

~~§ 1-05-1760. DEFINITIONS:~~

~~Except where the context otherwise requires, the following definitions shall govern the construction of this Chapter:~~

~~(a) "Cable television corporation" means the same as defined in section 215.5 of the California Public Utilities Code.~~

~~(b) "County" means the County of Tulare.~~

~~(c) "Electrical corporation" means the same as defined in section 218 of the California Public Utilities Code.~~

~~(d) "Gas" means natural or manufactured gas or any alternate hydrocarbon fuel which may be substituted therefore.~~

~~(e) "Gas corporation" means the same as defined in section 222 of the California Public Utilities Code.~~

~~(f) "Month" means a calendar month.~~

~~(g) "Non-utility supplier" means:~~

~~(1) a service supplier, other than an electrical corporation, which generates electrical energy in capacities of at least 50 kilowatts for its own use or for sale to others; or~~

~~(2) a service supplier, other than a gas corporation, which sells or supplies gas to utility users.~~

~~(h) "Nonresidential user" means any service user who is charged for gas or electrical service based upon a rate schedule other than a single family rate schedule filed with the California Public Utilities Commission by an electrical corporation or a gas corporation.~~

~~(i) "Person" means any individual, firm, company, partnership, joint venture, association, organization, the United States of America, the State of California, political subdivision, public agency, or municipality.~~

~~(j) "Residential service user" means any utility service user who is charged for gas or electrical service based upon a single family residential rate schedule filed with the California Public Utilities Commission by an electrical corporation or a gas corporation.~~

~~(k) "Tax Collector" means the Tax Collector of Tulare County.~~

~~(l) "Telephone corporation" means the same as defined in section 234 of the California Public Utilities Code.~~

~~(m) "Transported gas" means gas which a gas corporation transmits or distributes for a utility user, but does not supply itself.~~

~~(n) "Utility service supplier" or "service supplier" means a gas corporation, electrical corporation, telephone corporation or any other person that supplies utility service to residential service or both users or nonresidential service users, or both.~~

~~(o) "Utility service user" or "service user" means a person who uses utility service supplied or transported by a utility service supplier, including a non-utility service supplier.~~

~~(p) "Utility tax year", means the period beginning on February 1, 1993, and ending July 31, 1993, for the initial tax year; the period beginning on August 1, 1993, and ending June 30, 1994, for the second year and, thereafter the utility tax year shall coincide with each fiscal year of the County.~~

~~§ 1-05-1765. ELECTRICITY USERS TAX:~~

~~(a) There is hereby imposed a tax upon every person who is a utility service user, other than a gas corporation or electrical corporation, using electricity in the unincorporated area of the County. The tax imposed by this section, subject to the provisions of Section 1-05-1790 of this Article, shall be at the rate of:~~

~~(1) Four percent (4%) of the charges to a residential service user made for such electricity by a service supplier during the first utility tax year only, and thereafter two percent (2%) of the charges to a residential service user made for such electricity by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(2) Two percent (2%) of the charges to a nonresidential service user made for such electricity by a service supplier during the first utility tax year only, and thereafter one percent (1%) of the charges to a nonresidential service user made for such electricity by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(b) "Charges," as used in this section, shall include charges made for energy and minimum charges for service, customer charges, service charges, demand charges, standby charges, annual and monthly charges, cost adjustments, and any other charge if authorized to be billed to the customer by the California Public Utilities Commission, where applicable.~~

~~(c) The tax applicable to electrical energy supplied by a non-utility supplier, shall be determined, if necessary, by applying the above tax rates to the equivalent charge the service user would have incurred from any electrical corporation which could have otherwise supplied the service. Non-utility suppliers shall install, maintain and use an appropriate utility type metering system which will enable compliance with this Section.~~

~~§ 1-05-1770. GAS USERS TAX:~~

~~(a) There is hereby imposed a tax upon every person, other than a gas corporation or electrical corporation, who is a utility service user using gas in the unincorporated area of the County supplied or transported by a service supplier, whether through mains or pipes or by mobile transport. The tax imposed by this section, subject to the provisions of Section 1-05-1790 of this Article, shall be at the rate of:~~

~~(1) Four percent (4%) of the charges to a residential service user made for such gas by a service supplier during the first utility tax year only, and thereafter two percent (2%) of the charges to a residential service user made for such gas by a service supplier, or four percent (4%) of the value of transported gas transported during the first utility tax year only, and thereafter two percent (2%) of the value of transported gas, and the tax shall be paid by the person billed for such service.~~

~~(2) Two percent (2%) of the charges to a nonresidential service user made for such gas by a service supplier during the first utility tax year only, and thereafter one percent (1%) of the charges to a nonresidential service user made for such gas by a service supplier, or two percent (2%) of the value of transported gas transported during the first utility tax year only, and thereafter one percent (1%), and the tax shall be paid by the person billed for such service.~~

~~(b) "Charges," as used in this section, shall include charges for gas which is delivered through mains or pipes, gas transportation charges, demand charges, service charges, customer charges, minimum charges, annual and monthly charges, and any other charges authorized to be billed to the customer by the California Public Utilities Commission.~~

~~(c) The tax applicable to gas or gas transportation provided by a non-utility supplier, shall be determined, if necessary, by applying the above tax rates to the equivalent charges the service user would have incurred if the gas or gas transportation had been provided by any gas corporation which could have otherwise supplied the service.~~

~~§ 1-05-1775. TELEPHONE USERS TAX:~~

~~(a) There is hereby imposed a tax on every person, other than a telephone corporation, who is a utility service user using intrastate telephone communication services in the unincorporated area of the County. The tax imposed by this section, subject to the provisions of Section 1-05-1790 of this Article, shall be at the rate of:~~

~~(1) Four percent (4%) of the charges to a residential service user made for such telephone communication services by a service supplier in the first utility tax year only, and thereafter two percent (2%) of the charges to a residential service user made for such telephone communication services by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(2) Two percent (2%) of the charges to a nonresidential service user made for such telephone communication services by a service supplier in the first utility tax year only, and thereafter one percent (1%) of the charges to a nonresidential service user made for such telephone communication services by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(b) "Charges," as used in this section shall not include charges for services paid for by inserting coins in a coin-operated telephone, except that where such coin-operated services are furnished for a guaranteed amount, the amounts paid under such guarantee, plus any fixed monthly or other periodic charge, shall be included in the base for computing the amount of the tax owed; nor shall the term "charges" include charges for any type of service or equipment furnished by a service supplier subject to Public Utility regulations during any period in which the same or similar services or equipment are also available for sale or lease from persons other than a service supplier subject to Public Utility regulation; and, the term "telecommunications services" means that service which provides access to a telephone system and the privilege of telephonic communication with substantially all persons having telephone stations which are part of such a system, or access to a telephone system for the purpose of processing data and/or video to the extent permitted by law; but, the term "telephone communication services" excludes land mobile services as defined in section 2.1 of Title 47 of the Code of Federal Regulations.~~

~~(c) The telephone users tax is intended to apply to all charges billed to a telephone account having a situs in the unincorporated area of the County, whether or not a particular telephone communication service originates and/or terminates within the County.~~

~~(d) Notwithstanding the provisions of subsection (a), the tax imposed by this section shall not apply to any person using intrastate telephone communication services to the extent that the charges for such services are exempt from, or not subject to, the taxes imposed under Division 2, Part 20, of the California Revenue and Taxation Code or section 4251 of the Internal Revenue Code, as amended.~~

~~§ 1-05-1780. CABLE TELEVISION USERS TAX:~~

~~(a) There is hereby imposed a tax upon every person, other than a cable television corporation, who is a utility service user using cable television service in the unincorporated area of the County supplied by a cable television corporation. The tax imposed by this section, subject to the provisions of section 1-05-1790 of this Article, shall be at the rate of:~~

~~(1) Four percent (4%) of the charges to a residential service user made for such cable television service by a service supplier during the first utility tax year only, and thereafter two percent (2%) of the charges to a residential service user made for such cable television service by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(2) Two percent (2%) of the charges to a nonresidential service user made for such cable television service by a service supplier during the first utility tax year only, and thereafter one percent (1%) of the charges to a nonresidential service user made for such cable television service by a service supplier, and the tax shall be paid by the person billed for such service.~~

~~(b) "Charges," as used in this section, shall include charges for cable television services, including basic and premium cable services, customer charges, service charges, per program charges, and annual and/or monthly charges.~~

~~§ 1-05-1785. EXEMPTIONS:~~

~~(a) A service supplier storing electricity or natural gas for resale, or for the generation of additional energy such as for cogeneration or as the primary fuel in a fuel cell, or a person storing (as opposed to receiving) electrical energy in a battery owned or possessed by such person for use in an automobile or other mechanical device apart from the premises upon which the electrical energy was received, or a person using gas in the propulsion of a motor vehicle as authorized in the Vehicle Code of California, shall be exempt from the payment of any utility users tax imposed by this Article as to such electricity and gas.~~

~~(b) Nothing in this Article shall be construed as imposing a tax upon any person when imposition of such a tax would be in violation of the Constitution of the United States or the laws of the State of California.~~

~~(e) The Board may by resolution establish one or more classes of persons or classes of utility service otherwise subject to payment of a tax imposed by this Article, and provide that such classes of persons or classes of utility service shall be exempt, in whole or in part, from such tax. The Tax Collector shall prepare a list of the persons and/or utility service exempt from the provisions of this Article by virtue of this section, and shall furnish a copy of such list, as updated, to each applicable service provider.~~

~~§ 1-05-1790. COLLECTION OF THE TAX:~~

~~(a) The taxes imposed by this Article shall be collected from the service users by the person supplying or transporting the utility service. A service supplier selling only transportation services to a service user for delivery of gas through mains or pipes shall collect the tax from the service user based on transportation charges only.~~

~~(b) The tax shall be collected, insofar as practicable, at the same time, and in the same manner, as the collection of charges for utility service or transportation made in accordance with the regular billing practice of the service supplier. Except in those cases where a service user pays the full amount of the charges, but does not pay any portion of the tax, or where a service user has notified the service supplier that he or she is refusing to pay the tax, if the amount paid by the service user is less than the total amount for the utility charges and the tax which has accrued for the billing period, the amount collected shall be applied to the utility charge first until such charge has been fully satisfied. Any remaining balance shall be applied to taxes due.~~

~~(c) The tax shall be collected at the applicable rate commencing with the beginning of the first full regular billing period applicable to a service user where all charges normally included in such regular billing are subject to the provisions of this Article, and shall continue to be collected at such rate until the first full regular billing period applicable to the service user where all charges normally included in such regular billing period are subject to any change of rate. If a person receives more than one billing for the same billing period, the duty to collect the tax by the service supplier shall arise separately for each billing.~~

~~(d) Notwithstanding any other provision of this Article, a service user receiving gas or electricity directly from a non-utility supplier not under the jurisdiction of this Article, or by self-production, or otherwise not having the full tax due on the use of gas or electricity in the County directly billed and collected by a service supplier, shall report such fact to the Tax Collector within thirty (30) days of such use and shall directly remit to the County the amount of the tax due.~~

~~§ 1-05-1795. REPORTING AND REMITTING:~~

~~On or before the last day of each month, post-marked no later than the last day of each month if mailed, each service supplier shall make a return to the Tax Collector reporting the total amount of taxes billed and the total amount of taxes collected by the service supplier during the preceding month. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax Collector by the service supplier. A service supplier shall also report the names, addresses, and amounts of applicable tax for service users failing or refusing to pay the tax for a period of three (3) or more billing periods, identifying the applicable billing periods and the reason~~

for nonpayment, if known. The service supplier shall be relieved of the obligation to collect such delinquent taxes.

~~§ 1-05-1800. COLLECTION ACTION:~~

~~Whenever the Tax Collector determines that a service user has deliberately withheld the amount of the tax owed from the amounts remitted to a service supplier, or that a service user has failed to pay the tax for a period of three (3) or more billing periods, or whenever the Tax Collector deems it to be in the best interest of the County, the Tax Collector may notify the applicable service user by mail, addressed to the service user at the address to which bills were sent by the service supplier, that unless the delinquent tax is paid within fifteen (15) days of the date of mailing that a penalty of twenty five percent (25%) of the amount of the delinquent tax specified in the notice, but not less than Five Dollars (\$5.00) or the current cost to the Tax Collector for processing the transaction, whichever is greater, shall be added to the tax. Any tax required to be paid by a service user pursuant to this Article shall be a debt owed by the service user to the County, and the service user shall be liable to an action brought by the County for the amount of such debt, once delinquent, including applicable penalties, attorneys fees and costs.~~

~~§ 1-05-1805. DELINQUENCY:~~

~~Any tax required to be paid by a service user shall be delinquent if not paid to the applicable service supplier, or to the County, within thirty (30) days of the date they are billed by such service supplier.~~

~~§ 1-05-1810. PENALTIES FOR FAILURE TO COLLECT TAX:~~

~~(a) Any service supplier that fails to remit to the Tax Collector the taxes collected as required by Section 1-05-1785 of this Article shall pay to the County a penalty of ten percent (10%) of the amount of the tax not remitted, or twenty percent (20%) of such tax if not remitted by the last day of the month following the date that it was due to be paid by the service supplier to the Tax Collector.~~

~~(b) In addition to the penalties imposed, any service supplier who fails to remit any tax imposed by this Chapter within the time required shall pay interest on the applicable amount of the tax, not including the penalties, at the rate of ten percent (10%) per annum from the last day the tax was required to be remitted until paid in full.~~

~~§ 1-05-1815. REFUNDS:~~

~~Whenever the amount of any tax imposed under this Article has been overpaid, or erroneously collected, it may be refunded as follows:~~

~~(a) A service user may first apply to the service supplier, and any service supplier who has collected any amount of tax imposed by this Article erroneously, or more than once, may refund such amount to the service user, and claim credit for the erroneous payment against the amount of tax to be remitted with a future return, provided that such credit is claimed on a return filed with the Tax Collector no later than one hundred eighty (180) days from the date of the refund.~~

~~(b) Whenever a service supplier is required to make a refund of charges for past utility services to service users pursuant to an order of the California Public Utility Commission or court of competent jurisdiction, the taxes previously collected and remitted to the County on such charges shall also be refunded by the service supplier to the service user, and the service supplier may claim credit for the refunded taxes against the amount of tax to be remitted with a future return, provided that such credit is claimed on a return filed with the Tax Collector no later than one hundred eighty (180) days from the date of the refund.~~

~~(c) If a service user has unsuccessfully applied to a service supplier for a refund, the service user may then file a claim for a refund with the Tax Collector, on a form supplied by the Tax Collector, within one (1) year of the date that the applicable tax was remitted to the County.~~

~~(d) Any claim for refund must be adequately supported by documentation that will verify the claim.~~

~~(e) The Tax Collector shall make a determination as to whether or not the claimant is entitled to a refund of the tax within thirty (30) days of the date that the claim for refund was filed, and shall notify the claimant of the determination by mail.~~

~~**§ 1-05-1820. APPEAL:**~~

~~Any claimant may appeal the determination of the Tax Collector as to a claim for refund to the Board of Supervisors as provided in section 165 of the Ordinance Code of Tulare County.~~

~~**§ 1-05-1825. RECORDS:**~~

~~It shall be the duty of every person required to collect and remit any tax imposed by this Article to keep and preserve for a period of three (3) years any and all records as may be necessary to determine the amount of such tax, which records shall be made available to the Tax Collector, or his or her agents, for inspection at all reasonable times and places.~~

~~**§ 1-05-1830. ENFORCEMENT:**~~

~~(a) Except as otherwise provided, the provisions of this Article shall be administered and enforced by the Tax Collector.~~

~~(b) Subject to approval by the Board of Supervisors, the Tax Collector may adopt rules and regulations not inconsistent with the provisions of this Article for the purpose of carrying out and enforcing the payment, collection and remittance of the taxes herein imposed.~~

~~(c) Subject to the approval of the Board of Supervisors, the Tax Collector may enter into agreements with service suppliers to vary the strict requirements of this Article so that collection of any tax imposed by this Article may be made in conformance with the billing procedures of a particular service supplier, so long as such agreements will result in collection of the tax in conformance with the general purpose and scope of this Article.~~

~~§ 1-05-1835. SUNSET PROVISION:~~

~~This Article shall be automatically revoked on January 1, 1995, unless approved by a majority of the voters voting in the unincorporated area of the County in the primary election to be held in June 1994.~~

Section 2. Article 19 of Chapter 5 of Part I of the Ordinance Code is added, to read as follows:

ARTICLE 19. LOW-VALUE ASSESSMENTS

§ 1-05-1800. REGULAR ASSESSMENTS:

(a) The Assessor may exempt from property tax all real property with a base year value, as adjusted for inflation, and personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them.

(b) The Assessor shall exempt from taxation all real and personal property with a full value of no more than the maximum set by Revenue and Taxation Code section 155.20 (\$10,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time, except that this limitation is increased to a higher amount, also no more than the maximum set by Revenue and Taxation Code section 155.20 (\$50,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time, 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. For purposes of this paragraph, "publicly owned convention or cultural facility" shall be defined as set forth in Revenue and Taxation Code section 155.20, as such statute may be amended from time to time. As of the date of enactment of this ordinance, this phrase is defined as a publicly owned convention center, civic auditorium, theater, assembly hall, museum, or other civic building that is used primarily for staging any of the following:

(1) Conventions, trade and consumer shows, or civic and community events.

(2) Live theater, dance, or musical productions.

(3) Artistic, historic, technological, or educational exhibits.

(c) This section does not apply to those real or personal properties enumerated in Revenue and Taxation Code section 52, as such statute may be amended from time to time. As of the date of enactment of this ordinance, these are:

(1) Property which is enforceably restricted as open space (including an agricultural preserve) or historical property;

(2) Property restricted to timberland use;

(3) Property subject to valuation as a nonprofit golf course; and

(4) Property subject to valuation due to being owned by a local government outside its boundaries.

(d) This ordinance shall apply to the 2019-2020 fiscal year and all succeeding fiscal years.

(e) Nothing in this section shall authorize either of the following:

(1) The Assessor shall not exempt new construction, unless the new total base year value, as adjusted for inflation, of the property, including this new construction, is no more than the maximum set by Revenue and Taxation Code section 155.20 (\$10,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(2) The Assessor shall not exempt or fail to enroll any property of any value, unless specifically authorized by state law or this Ordinance Code.

§ 1-05-1810. SUPPLEMENTAL ASSESSMENTS:

(a) The Assessor may cancel any supplemental tax bill where that assessment would result in an amount of taxes due which is less than the cost of assessing and collecting them. This ordinance shall not apply if the amount of taxes resulting from that supplemental assessment would exceed the amount set forth in section 75.55 of the Revenue and Taxation Code (\$50 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(b) Notwithstanding this section, no taxable real property shall be exempt from property taxes assessed on the lien date unless the property is otherwise exempt under the Revenue and Taxation Code.

§ 1-05-1820. ESCAPE ASSESSMENTS:

(a) The Assessor shall not make an escape assessment of an appraisal unit where that assessment would result in an amount of taxes due which is less than the cost of assessing and collecting them. This ordinance shall not apply to any escape assessment of an appraisal unit if the amount of taxes resulting from the escape assessment would exceed the amount set forth in section 531.9 of the Revenue and Taxation Code (\$50 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(b) Notwithstanding this section, no taxable real property shall be exempt from property taxes assessed on the lien date unless the property is otherwise exempt under the Revenue and Taxation Code.

Section 3. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof, and prior to the expiration of fifteen (15) days from the passage hereof shall

be published once in the _____, a newspaper printed and published in the County of Tulare, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

THE FOREGOING ORDINANCE was passed and adopted by the Board of Supervisors of the County of Tulare, State of California, on the ____ day of _____, 20__, at a regular meeting of said Board duly and regularly convened on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF TULARE

By: _____
Chairman, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/
Clerk of the Board of Supervisors

By: _____
Deputy Clerk

Approved as to Form:
County Counsel

By _____
Deputy

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ORDINANCE NO. _____

AN ORDINANCE REPEALING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO A UTILITY USERS TAX, AND ADDING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO LOW-VALUE ASSESSMENTS.

THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE ORDAINS AS FOLLOWS:

Section 1. Article 19 of Chapter 5 of Part I of the Ordinance Code of Tulare County, pertaining to a utility users tax, is repealed.

Section 2. Article 19 of Chapter 5 of Part I of the Ordinance Code is added, to read as follows:

ARTICLE 19. LOW-VALUE ASSESSMENTS

SECTION 1-05-1800. REGULAR ASSESSMENTS:

(a) The Assessor may exempt from property tax all real property with a base year value, as adjusted for inflation, and personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them.

(b) The Assessor shall exempt from taxation all real and personal property with a full value of no more than the maximum set by Revenue and Taxation Code section 155.20 (\$10,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time, except that this limitation is increased to a higher amount, also no more than the maximum set by Revenue and Taxation Code section 155.20 (\$50,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time, 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. For purposes of this paragraph, "publicly owned convention or cultural facility" shall be defined as set forth in Revenue and Taxation Code section 155.20, as such statute may be amended from time to time. As of the date of enactment of this ordinance, this phrase is defined as a publicly owned convention center, civic auditorium, theater, assembly hall, museum, or other civic building that is used primarily for staging any of the following:

- (1) Conventions, trade and consumer shows, or civic and community events.

(2) Live theater, dance, or musical productions.

(3) Artistic, historic, technological, or educational exhibits.

(c) This section does not apply to those real or personal properties enumerated in Revenue and Taxation Code section 52, as such statute may be amended from time to time. As of the date of enactment of this ordinance, these are:

(1) Property which is enforceably restricted as open space (including an agricultural preserve) or historical property;

(2) Property restricted to timberland use;

(3) Property subject to valuation as a nonprofit golf course; and

(4) Property subject to valuation due to being owned by a local government outside its boundaries.

(d) This ordinance shall apply to the 2019-2020 fiscal year and all succeeding fiscal years.

(e) Nothing in this section shall authorize either of the following:

(1) The Assessor shall not exempt new construction, unless the new total base year value, as adjusted for inflation, of the property, including this new construction, is no more than the maximum set by Revenue and Taxation Code section 155.20 (\$10,000 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(2) The Assessor shall not exempt or fail to enroll any property of any value, unless specifically authorized by state law or this Ordinance Code.

SECTION 1-05-1810. SUPPLEMENTAL ASSESSMENTS:

(a) The Assessor may cancel any supplemental tax bill where that assessment would result in an amount of taxes due which is less than the cost of assessing and collecting them. This ordinance shall not apply if the amount of taxes resulting from that supplemental assessment would exceed the amount set forth in section 75.55 of the Revenue and Taxation Code (\$50 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(b) Notwithstanding this section, no taxable real property shall be exempt from property taxes assessed on the lien date unless the property is otherwise exempt under the Revenue and Taxation Code.

SECTION 1-05-1820. ESCAPE ASSESSMENTS:

(a) The Assessor shall not make an escape assessment of an appraisal unit where that assessment would result in an amount of taxes due which is less than the cost of assessing and

collecting them. This ordinance shall not apply to any escape assessment of an appraisal unit if the amount of taxes resulting from the escape assessment would exceed the amount set forth in section 531.9 of the Revenue and Taxation Code (\$50 as of the date of enactment of this ordinance), as such statute may be amended from time to time.

(b) Notwithstanding this section, no taxable real property shall be exempt from property taxes assessed on the lien date unless the property is otherwise exempt under the Revenue and Taxation Code.

Section 3. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof, and prior to the expiration of fifteen (15) days from the passage hereof shall be published once in the _____, a newspaper printed and published in the County of Tulare, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

THE FOREGOING ORDINANCE was passed and adopted by the Board of Supervisors of the County of Tulare, State of California, on the ____ day of _____, 20__, at a regular meeting of said Board duly and regularly convened on said day by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF TULARE

By: _____
Chairman, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/
Clerk of the Board of Supervisors

By: _____
Deputy Clerk

Approved as to Form:
County Counsel

By _____
Deputy

[First publication]

ORDINANCE NO. _____

PURSUANT TO GOVERNMENT CODE SECTION 25124, THE FOLLOWING IS A SUMMARY OF AN ORDINANCE REPEALING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO A UTILITY USERS TAX, AND ADDING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO LOW-VALUE ASSESSMENTS.

SUMMARY OF PROPOSED ORDINANCE

The ordinance would repeal an obsolete article of the ordinance code and replace it with a new article regarding low-value assessments. The Assessor would be authorized to exempt from regular assessments all real property with a base year value, as adjusted for inflation, and all personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them. This exemption would apply to all real and personal property with a full value of \$10,000 or less, except for certain otherwise taxable property.

The Assessor would also be authorized to cancel any supplemental tax bill, and would be required to not make an escape assessment, where the assessment would result in an amount of taxes due which is less than the cost of assessing and collecting them. The ordinance would not apply if the amount of taxes resulting from the supplemental tax bill or escape assessment would exceed \$50.

The effective date of these changes would be the 2019-2020 fiscal year.

The ordinance herein summarized will be considered for second reading by the Tulare County Board of Supervisors on July 9, 2019, at a regular meeting of said Board. At least five (5) days prior to that date, a certified copy of the full text of the proposed ordinance shall be posted in the office of the Clerk of the Board of Supervisors and shall be available for public inspection at that location.

ATTEST: JASON T. BRITT
County Administrative Officer/
Clerk of the Board of Supervisors
of the County of Tulare

By: _____
Deputy

[Second publication]

ORDINANCE NO. _____

PURSUANT TO GOVERNMENT CODE SECTION 25124, THE FOLLOWING IS A SUMMARY OF AN ORDINANCE REPEALING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO A UTILITY USERS TAX, AND ADDING ARTICLE 19 OF CHAPTER 5 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO LOW-VALUE ASSESSMENTS.

SUMMARY OF ORDINANCE

The ordinance repeals an obsolete article of the ordinance code and replaces it with a new article regarding low-value assessments. The Assessor will be authorized to exempt from regular assessments all real property with a base year value, as adjusted for inflation, and all personal property with a full value so low that, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them. This exemption will apply to all real and personal property with a full value of \$10,000 or less, except for certain otherwise taxable property.

The Assessor will also be authorized to cancel any supplemental tax bill, and will be required to not make an escape assessment, where the assessment would result in an amount of taxes due which is less than the cost of assessing and collecting them. The ordinance will not apply if the amount of taxes resulting from the supplemental tax bill or escape assessment would exceed \$50.

The effective date of these changes will be the 2019-2020 fiscal year.

The ordinance herein summarized was adopted by the Tulare County Board of Supervisors on July 9, 2019, at a regular meeting of said Board.

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF TULARE

By: _____
Chairman, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/
Clerk of the Board of Supervisors

By: _____
Deputy