



**COUNTY
ADMINISTRATIVE OFFICE
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

ALLEN ISHIDA
District One

PETE VANDER POEL
District Two

PHILLIP A. COX
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: May 19, 2009

Public Hearing Required	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Published Notice Required	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Advertised Published Notice	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Resolution, Ordinance or Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>			
CONTACT PERSON: Michelle Baldwin PHONE: 636-5000			

SUBJECT: Establish Fees to process Applications for Changed Assessment.

REQUEST(S):

That the Board of Supervisors:

1. Introduce and waive the first reading of an Ordinance to add Section 1-03-1230 of Article 5 of Chapter 3 of Part 1 of the Tulare County Ordinance Code pertaining to the establishment of an application fee in the amount of \$30.00 for the Assessment Appeals Board;
2. Set the Public Hearing for June 2, 2009 at 9:30 a.m.; and
3. On June 2, 2009 hold the Public Hearing; waive the second reading and adopt the Ordinance.

SUMMARY:

The County Administrative Office/Clerk of the Board is tasked with administrative duties relative to the assessment appeals process and serves as the staffing for the Assessment Appeals Board. Over the last three years, there has been an increase in the number of Applications for Changed Assessment received as follows: 182 applications were filed in Fiscal Year 2006/2007; 1,583 applications were filed in Fiscal Year 2007/2008; and to date 3,523 applications have been filed in 2008/2009. Currently, there is no charge for the Clerk's services associated with processing applications. With the increase in the number of appeal applications, the Clerk has had to dedicate 80 percent of her time accepting applications, ensuring that the applications meet the requirements for completeness and timeliness, and responding to inquiries regarding their applications as well as hearing procedures. While an appeals board has the ultimate responsibility to rule on the timeliness of an

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application, our County has adopted Rules of Procedures that allow the Clerk to make this determination.

Staff believes that the Board of Supervisors may impose a reasonable fee for the filing of Applications for Changed Assessment pursuant to 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.

Currently, the following five counties are charging a \$30.00 non-refundable application fee: San Francisco, San Luis Obispo, San Mateo, Santa Clara and Stanislaus. San Francisco and San Mateo counties have had their fee in place for a number of years. In addition, there are several other counties in the process of pursuing the implementation of an application fee prior to the beginning of the filing period which is July 2.

The Application for Changed Assessment processing fee is expected to generate revenue that will be used to assist in the funding of the Assessment Appeals Board Clerk position and related expenses. Currently, the costs associated with the Assessment Appeals Board are over \$55,000 each year. The Clerk of the Assessment Appeals Board is estimating about 1,500 applications to be filed which will result in \$45,000 in anticipated revenue for Fiscal Year 2009/2010.

If approved, the Application for Changed Assessment will be modified to reflect this charge and be sent to the State Board of Equalization for approval.

FISCAL IMPACT/FINANCING:

Currently, the County does not receive funds to process Applications for Changed Assessment. During Fiscal Year 2008/2009 over 3,000 applications were filed with the Clerk. The Clerk of the Assessment Appeals Board is estimating about 1,500 applications to be received in Fiscal Year 2009/2010. The approval of a \$30.00 per application processing fee will result in an estimated \$45,000 in anticipated revenue for Fiscal Year 2009/2010.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's Strategic Plan includes the Organization Performance Initiative to provide for the stability of County operations through periods of economic fluctuations and changing priorities and service demands. The establishment of a \$30.00 per application processing fee helps fulfill this initiative by ensuring the stability of County operations by using the anticipated revenue to off-set the cost of the Clerk position for the Assessment Appeals Board.

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ALTERNATIVES:

The Board could choose to take no action; however, the General Fund would have to continue to bear the full burden for the cost of the Clerk to the Assessment Appeals Board position.

INVOLVEMENT OF OTHER DEPARTMENTS OR AGENCIES:

County Counsel has reviewed the Ordinance.

ADMINISTRATIVE SIGN-OFF:



Michelle Baldwin
Chief Clerk

Cc: Auditor-Controller
County Counsel
County Administrative Office (2)

Attachment(s)

ORDINANCE NO. _____

AN ORDINANCE ADDING SECTION 1-03-1230 OF ARTICLE 5 OF CHAPTER 3 OF PART 1 OF THE ORDINANCE CODE OF TULARE COUNTY PERTAINING TO THE ASSESSMENT APPEALS BOARD.

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

Section 1-03-1230 is added to read:

Section 1-03-1230. ESTABLISHMENT OF FEES TO PROCESS APPLICATIONS FOR CHANGED ASSESSMENT:

Section 1. 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 Tulare County Assessment Appeals Board. This fee will take effect July 2, 2009. 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.

Section 2. 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 a summary shall be published once in the *Visalia Times-Delta*, a newspaper printed and published in the County of Tulare, State of California, together with the names 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 2nd day of June, 2009 at a regular meeting of said Board duly and regularly convened on said day by the following vote:

AYES:

NOES:

ABSENT:

Phillip A. Cox, Chairman, Board of Supervisors

ATTEST: JEAN M. ROUSSEAU, County Administrative Officer
Clerk, Board of Supervisors

By: _____
Deputy Clerk

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that, pursuant to Government Code Section 66018, the County of Tulare, State of California, will hold a Public Hearing regarding the adoption of an Ordinance to add Section 1-03-1230 of Article 5 of Chapter 3 of Part 1 of the Tulare County Ordinance to establish an application fee in the amount of \$30.00 for the Assessment Appeals Board.

The Public Hearing will commence on **Tuesday, June 2, 2009 at 9:30 a.m., or as soon thereafter as possible, in the Chambers of the Board of Supervisors, County Administration Building, 2800 W. Burrel Avenue, Visalia, California** at which time and place all interested persons may appear and be heard.

The purpose of this hearing is to consider oral and written presentations of any interested party with respect to the proposed fee changes that would generate revenue to offset costs of the Assessment Appeals Board Clerk position and related expenses. The basis for the proposed fee is set forth in an Agenda Item submitted to the Board of Supervisors for their consideration.

At any time before the time fixed for the hearing, any interested person may file written comments on the proposed action with the Clerk of the Board of Supervisors of the County of Tulare. Both oral and written comments will be considered by the Board of Supervisors at the time and place fixed for the hearing. Additional information regarding this hearing may be obtained by contacting the Clerk of the Board of Supervisors at (559) 636-5000 or by writing:

Tulare County Board of Supervisors
2800 W. Burrel Avenue
Visalia, CA 93291