



Board Agenda Item 33

DATE: May 26, 2020

TO: Board of Supervisors

SUBMITTED BY: Jean M. Rousseau, County Administrative Officer

SUBJECT: Second Hearing of Proposed Amendment to the Fresno County Ordinance Code adding Section 2.64.060 to Chapter 2.64 - Assessment Appeals Board

RECOMMENDED ACTION(S):

Conduct second hearing on and adopt an Ordinance amending the Fresno County Ordinance Code to add Section 2.64.060 to Chapter 2.64 relating to the Assessment Appeals Board.

On May 7, 2019, the Board amended the Board of Supervisors' Fresno County Master Schedule of Fees, Charges and Recovered Costs Ordinance by adding Subsection 414 of Section 400 to include an \$86 fee to recover the costs of processing applications for changed assessment to property tax (Assessment Appeal Applications). Subsequently, it has been determined that an option is needed for indigent applicants to apply for a fee waiver. Approval of the recommended action will amend the Ordinance Code by adding section 2.64.060 to include a fee waiver. A first hearing was conducted on May 12, 2020. This item is countywide.

ALTERNATIVE ACTION(S):

Your Board could choose to not amend the ordinance as written.

FISCAL IMPACT:

The fiscal impact associated with the recommended actions is unknown at this time. The Clerk of the Board's office has not received any inquiries regarding waiving the fee.

DISCUSSION:

The Board of Supervisors may impose a reasonable fee for the filing of Assessment Appeal Applications 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 ensure uniformity in the processing and decision of equalization petitions.

Property owners have a right to challenge their property assessment by filing an Assessment Appeal Application. The Assessment Appeals Board, appointed by the Board of Supervisors in their capacity as the local Board of Equalization, determines the value of the property after hearing evidence from the applicant and from a representative for the Assessor's Office.

On May 7, 2019, the Board approved the establishment of an \$86 fee to recover the costs of processing Assessment Appeal Applications. The new Ordinance, however, does not include a fee waiver option for

applicants claiming to be low income or otherwise unable to pay the application fee.

On May 12, 2020, the Board conducted a first hearing to amend the Fresno County Ordinance Code, adding Section 2.64.060 to Chapter 2.64 in order to comply with due process requirements. Approval of the recommended action will approve the Fresno County Ordinance Code Section 2.64.060 of Chapter 2.64 to include an Assessment Appeal Application fee waiver option, which will be effective 30 days after final passage.

REFERENCE MATERIAL:

BAI \$3, May 12, 2020
BAI #45, May 7, 2019
BAI #12, April 23, 2019

ATTACHMENTS INCLUDED AND/OR ON FILE:

Ordinance

CAO ANALYST:

Ronald Alexander