



# County of Fresno

Hall of Records, Rm. 301  
2281 Tulare Street  
Fresno, California  
93721-2198

## Legislation Text

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**File #:** 20-0449, **Version:** 1

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**DATE:** May 12, 2020

**TO:** Board of Supervisors

**SUBMITTED BY:** Jean M. Rousseau, County Administrative Officer

**SUBJECT:** First 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):

- 1. Conduct first hearing to amend the Fresno County Ordinance Code, adding Section 2.64.060 to Chapter 2.64 relating to the Assessment Appeals Board; waive the reading of the Ordinance in its entirety and set the second hearing for May 26, 2020;**
- 2. Designate County Counsel to prepare a fair and adequate summary of the proposed Ordinance; and**
- 3. Direct the Clerk of the Board to post and publish the required summary in accordance with Government Code, Section 25124(b)(1).**

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 actions will amend the Ordinance Code by adding section 2.64.060 to include a fee waiver. 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. In order to comply with due process requirements, approval of the recommended actions will approve the first hearing to amend the Fresno County Ordinance Code, adding Section 2.64.060 to Chapter 2.64 relating to the Assessment Appeals Board to include an Assessment Appeal Application fee waiver option, and set the second hearing to approve the Ordinance for May 26, 2020.

REFERENCE MATERIAL:

BAI #45, May 7, 2019  
BAI #12, April 23, 2019

ATTACHMENTS INCLUDED AND/OR ON FILE:

Ordinance  
On file with Clerk - Ordinance Summary

CAO ANALYST:

Ronald Alexander