

County of Santa Clara Office of the Assessor




ASR01 091509

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DATE: September 15, 2009

TO: Board of Supervisors

FROM: 
Lawrence E. Stone
Assessor

SUBJECT: Resolution to Waive Filing Fee

RECOMMENDED ACTION

Adopt Resolution "Providing a One-Time Waiver for the Filing Fee for Assessment Appeals." (Roll Call Vote)

1. Adopt Resolution authorizing a one-time waiver of the \$30.00 filing fee for the Applications for Changed Assessment, including a refund as to those persons whom have already paid this fee, provided all of the following conditions have been met:

- a. A person affected or the person's agent, or a relative mentioned in Property Tax Rule 317, timely filed a PROP 8 (DECLINE-IN-VALUE) REQUEST FORM requesting review of the 2009-10 assessed value of the property on or before the Assessor's August 15, 2009 deadline; and
- b. The Application for Changed Assessment is filed with the Clerk of the Board between August 10, 2009 and September 15, 2009 inclusive; and either the Assessor did not complete the review prior to August 31, 2009 or an Application for Changed Assessment was filed after August 10, 2009 but prior to notification by the Assessor of the results of the review pursuant to the PROP 8 (DECLINE-IN-VALUE) REQUEST FORM; and

c. Any application for Changed Assessment filed in 2009, which is withdrawn based on the result of the Assessor's review, must be withdrawn on or before October 30, 2009.

2. This Resolution supersedes the Resolution providing a one-time waiver for the filing fee for assessment appeals adopted August 28, 2009.

FISCAL IMPLICATIONS

The County will not receive an unknown amount of \$30 filing fees for those property owners who qualify for the waived fee. Based upon an estimated 4,000 unprocessed requests for review, the maximum cost is \$120,000 in waived filing fees. The Assessor anticipates that not all of the 4,000 will file an Application for Changed Assessment, thus reducing the overall revenue by an unknown amount.

REASONS FOR RECOMMENDATION

The Assessor requests the Board of Supervisors modify the August 28, 2009 authorization to waive the \$30 filing fee for Applications for Changed Assessment to also include Applications filed after August 10, 2009 when the application was filed in response to information from the Assessor that it was unlikely that all requests for refund would be timely processed.

BACKGROUND

On August 28, 2009 the Assessor requested, and the Board unanimously approved, a Resolution to allow waiver of the \$30 fee for Applications for Changed Assessment based upon an estimated backlog of 5,000 requests for review that had been timely filed with the Assessor by the August 15 filing deadline. Over the weekend, the Assessor's Office additionally completed the review of approximately 1,000 requests for reductions, thus reducing the backlog to approximately 4,000.

In addition, the Assessor's Office has been contacted by a number of assessees that timely met the August 15, 2009 request for review filing deadline and also filed, before August 31, 2009 an Application for Changed Assessment. They filed this application primarily based upon correspondence from the Assessor's Office encouraging them to file an Application for Changed Assessment and indicating that the staff was unlikely to complete all of the reviews prior to the September 15, 2009 deadline for filing an Application for Changed Assessment. The Assessor's Office began encouraging taxpayers to file an Application for Changed Assessment on August 10, 2009. As described below, these assessee's fall into two categories.

- First, some assessees that timely filed both a request for review, and an Application for Changed Assessment at the urging of the Assessor on or after August 10th remain among the backlog of unworked requests for review. It is only equitable that taxpayers in this category be treated equitably with those that did not file an appeal prior to September 1, 2009 as required by the initial Resolution.
- Second, some assessee's have had their property values reviewed pursuant to their request for review, but received notification of the results of the review after they filed their Applications for Changed Assessment. Had these assessees received the notification of the results of the Assessor's review of their property values prior to the time they filed their Applications for Changed Assessment, it is likely that some would not have pursued the appeal. It is equitable, and in the

County's best interest, that applicants in this category who would like to withdraw their appeal based upon the results of the Assessor's review, be allowed to do so, and the \$30 fee for the Application for Changed Assessment be waived.

For clarification of the underlying issue, the August 28, 2009 transmittal to the Board is included.

On September 1, 2009 the Assessor notified the assessees that met the criteria of the original Resolution that, should they choose to file an Application for Changed Assessment, the filing fee would be waived.

Upon approval of the Resolution by the Board, the Assessor's Office will notify the population of requestors that meet the revised criteria that they may request the filing fee already charged for the Application for Changed Assessment be waived if the Assessor did not complete the review by August 31, 2009 or where the review was completed prior to August 31st but the notification was not mailed until after the appeal had been filed and they withdraw the appeal based upon the results of the Assessor review.

CONSEQUENCES OF NEGATIVE ACTION

The Board will not waive the filing fee for Assessment Appeals.

ATTACHMENTS

- August 28, 2009 Transmittal
- Resolution