

**RESOLUTION OF THE COUNTY OF SANTA CLARA BOARD OF SUPERVISORS
PROVIDING A ONE-TIME WAIVER
FOR THE FILING FEE FOR ASSESSMENT APPEALS**

WHEREAS, the Board of Supervisors of the County of Santa Clara adopted a Resolution on May 22, 2007 establishing a \$30 filing fee for assessment appeals board applications; and

WHEREAS, the Resolution establishing a filing fee for assessment appeals provided for the waiver of filing fees under limited circumstances pursuant to California Government Code Section 68511.3; and

WHEREAS, the Assessor notified all property owners of their assessed value in a notification card on June 26, 2009; and

WHEREAS, the Assessor proactively reduced the Assessed Value on over 90,000 residential properties prior to the close of the 2009-10 assessment roll on July 1, 2009; and

WHEREAS, the Assessor received over 34,000 additional PROP 8 (DECLINE-IN-VALUE) REQUEST FORMs by the Assessor's August 15, 2009 deadline; and

WHEREAS, the Assessor redirected staff resources to address the overwhelming number of requests and reviewed nearly 30,000 properties by August 31, 2009 the Tax Collector's deadline for receiving roll corrections prior to producing tax bills; and

WHEREAS, the Assessor has insufficient time and staff to complete the review requested for approximately 4,000 properties prior to the September 15, 2009 deadline for filing an Application for Changed Assessment; and

WHEREAS, the Assessor recognized staff would be unlikely to complete all of the requests and on August 10, 2009 began advising requestors they should consider filing the more formal Application for Changed Assessment; and

WHEREAS, Article XIII, Section 18 of the California Constitution empowers the Board of Supervisors in each county to adopt rules of notice and procedures for assessment appeals boards as may be required to facilitate their work and to insure uniformity in the processing and decision of equalization petitions;

NOW, THEREFORE, BE IT RESOLVED that Board of Supervisors for the County of Santa Clara:

1. Authorizes a one-time waiver of the \$30.00 filing fee for 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 by the Board of Supervisors on August 28, 2009.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Clara, State of California, this _____ by the following vote:

AYES:
NOES:
ABSTAIN
ABSENT:

Liz Kniss, President
Board of Supervisors

Signed and certified that a copy of this document has been delivered by electronic or other means to the President, Board of Supervisors.

ATTEST:

Maria Marinos, Clerk
Board of Supervisors

DATED: _____

APPROVED AS TO FORM AND LEGALITY:



Susan Swain
Senior Lead Deputy County Counsel

DATED: 9/8/2009