



Contra
Costa
County

To: Board of Supervisors
From: David Twa, County Administrator
Date: July 30, 2019

Subject: Assessment Appeals Board Fees

RECOMMENDATION(S):

1. OPEN the public hearing, RECEIVE testimony, and CLOSE the hearing.
2. ADOPT Ordinance No. 2019-22 to authorize an Assessment Appeals Board fee for preparing written findings of fact.
3. ADOPT Resolution No. 2019/510 establishing an Assessment Appeals Board fee schedule including a \$150 per hour fee for preparing findings, effective September 1, 2019.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **07/30/2019** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: July 30, 2019

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Jami Napier, Deputy

Contact: Jami Napier, (925)
335-1908

cc:

FISCAL IMPACT:

The application fee of \$40 per application is unchanged from the current fee. A findings fee of \$150 per hour to prepare and review written findings of fact will allow for the recovery of reasonable costs of preparing findings.

BACKGROUND:

Revenue and Taxation Code section 1611.5 authorizes the Board of Supervisors to impose a reasonable fee to cover the expense of preparing written findings of fact. Currently, when parties to hearings before the Contra Costa County Assessment Appeals Board request written findings of fact, the clerk charges a fee of \$10. If a party requests findings, the Assessment Appeals Board and counsel must prepare written findings of fact that fairly disclose the Board's findings on all material points raised in the application and at the hearing. The current \$10 fee is not sufficient to cover the expense of preparing the written findings of fact. The proposed fee increase would charge a fee equal to the Assessment Appeals Board counsel's hourly rate for time actually spent to prepare written findings of fact. The fee charged will not exceed the amount required to provide the service.

Ordinance No. 2019-22, attached, would amend Section 26-10.410 of the County Ordinance Code to authorize an Assessment Appeals Board fee for preparing written findings of fact. Section 26-10.410 currently authorizes a fee for filing and processing an application for changed assessment.

The proposed Assessment Appeals Board fee schedule, attached, includes:

1. An application fee for filing and processing an application for changed assessment in the amount of \$40 for each application filed. This \$40 application fee was approved by the Board of Supervisors in 2011. The fee funds a dedicated Assessment Appeals Board clerk that performs administrative duties and staffing for the Assessment Appeals Board.
2. A findings fee for the preparation of written findings of fact in the amount of \$150 per hour to prepare and review written findings of fact. For single-family residential properties, a \$150 deposit paid to the clerk of the Assessment Appeals Board is required before the conclusion of the hearing. For all other properties, a \$300 deposit paid to the clerk of the Assessment Appeals Board is required before the conclusion of the hearing. The clerk will bill the requesting party for any remaining amount owing. The remaining amount owing by the requesting party must be paid prior to the issuance and transmittal of the findings.

The proposed fee schedule will become effective September 1, 2019.

CONSEQUENCE OF NEGATIVE ACTION:

The current \$10 fee for assessment appeals board written findings of fact will remain unchanged, and the cost of preparing findings will not be fully recovered.

CLERK'S ADDENDUM

Opened the public hearing, received testimony, and closed the hearing. Adopted Ordinance No. 2019-22 to authorize an Assessment Appeals Board fee for preparing written findings of fact. Adopted Resolution No. 2019/510 establishing an Assessment Appeals Board fee schedule including a \$150 per hour fee for preparing findings, effective September 1, 2019.

ATTACHMENTS

Resolution 2019/510

Ordinance No. 2019-22

Fee Schedule