

**RESOLUTION OF THE  
SACRAMENTO COUNTY BOARD OF SUPERVISORS  
ESTABLISHING A PROCESSING FEE FOR ASSESSMENT APPEALS**

**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; and

**WHEREAS**, the County of Sacramento presently does not charge applicants a fee for processing assessment appeals applications; and

**WHEREAS**, the Board of Supervisors wishes to establish a processing fee in connection with the filing of assessment appeals applications; and

**WHEREAS**, the Clerk of the Board of Supervisors has proposed a fee which appears consistent with applicable legal mandates in a reasonable amount that is applied in a uniform manner; and

**WHEREAS**, processing fees are not refunded and must be paid at the time of filing but may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 65511.3; and

**WHEREAS**, anyone seeking a refund of the filing fee established by this resolution must file with the Board of Supervisors a verified Claim for Refund setting forth all grounds upon which they are basing their claim for refund of fee, said claim must be filed within six months of paying the fee by the person or entity that paid the fee, and if no action has been taken by the Board of Supervisors on that claim within six months of its filing, that claim is deemed denied.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of the County of Sacramento establishes a \$30.00 per parcel fee for Assessment Appeal application processing to be paid at the time of filing, effective July 1, 2009.

The foregoing is a correct copy of a resolution adopted by the Board of Supervisors, Sacramento County, California

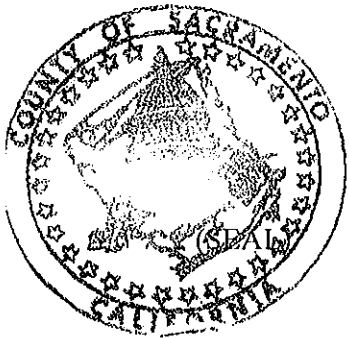
on 6/16/09

Dated 6/16/09  
Clerk, Board of Supervisors

By [Signature]  
Deputy Clerk

On a motion by Supervisor MacGlashan, seconded by Supervisor Peters, the foregoing Resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 16<sup>th</sup> day of June, 2009, by the following vote, to wit:

AYES: Supervisors, Dickinson, MacGlashan, Nottoli, Yee, Peters  
NOES: Supervisors, None  
ABSENT: Supervisors, None  
ABSTAIN: Supervisors, None



*Suzon Peters*

Chair of the Board of Supervisors  
of the County of Sacramento, California

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chairman of the Board of Supervisors, County of Sacramento on 6/16/09

By *V. Rodgers*  
Deputy Clerk, Board of Supervisors

ATTEST: *Cyrdi Lee*  
Clerk, Board of Supervisors

APPROVED AS TO FORM:

\_\_\_\_\_  
County Counsel

**FILED**  
BOARD OF SUPERVISORS

JUN 16 2009

BY *Cyrdi Lee*  
CLERK OF THE BOARD