

RESOLUTION NO. _____

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION INCREASING FEE FOR
FINDINGS OF FACT IN ASSESSMENT APPEAL HEARINGS**

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, Article XIII, Section 16 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, Revenue & Taxation Code § 1611.5 provides that a reasonable fee may be imposed by a county to cover the expense of preparing written findings and conclusions to the extent such written findings and conclusions have been properly requested by a party; and

WHEREAS, the Assessment Appeals Board presently imposes a \$75.00 flat fee for the preparation of written findings and conclusions and said fee has not been adjusted in over ten years and therefore does not reflect the expense of preparing such written findings and conclusions; and

WHEREAS, the Assessment Appeals Board has proposed the following fee

schedule, which appears consistent with applicable legal mandates.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the following fee for Assessment Appeals Findings of Fact is hereby adopted and approved:

Assessment Appeals Findings of Fact Fee: \$250.00 for the first hour of hearing and \$175 for each hour of hearing thereafter (or portion thereof)

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