

RESOLUTION NO. 23-195

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS REQUIRING AN APPLICATION FOR REDUCTION IN ASSESSMENT MADE OUTSIDE OF THE REGULAR ASSESSMENT PERIOD BE FILED NO LATER THAN 60 DAYS AFTER THE DATE OF MAILING PRINTED ON THE TAX BILL OR THE POSTMARK THEREFORE, WHICHEVER IS LATER

WHEREAS, Revenue & Taxation Code § 1605(c) authorizes the Board of Supervisors to adopt a resolution to require that an application for reduction in an assessment made outside the regular assessment period submitted pursuant to Revenue & Taxation Code § 1603(a) be filed with the clerk of the county assessment appeals body no later than 60 days after the mailing printed on the tax bill or the postmark thereof, whichever is later; and

WHEREAS, upon adopting such a resolution, the tax bill shall serve to fulfill the notice requirement of Revenue & Taxation Code §§ 534 and 1605(a); and

WHEREAS, adopting a resolution pursuant to Revenue & Taxation Code § 1605(c) would benefit the County and taxpayers by improving the efficiency and reducing the costs of the County Assessor-County Clerk-Recorder Department through a reduction in the number of mailings required, as well as reduce the potential for taxpayer confusion by eliminating redundant notices and ensuring more effective notice through the use of official tax bills.

NOW, THEREFORE, BE IT RESOLVED that:

1. Pursuant to California Revenue & Taxation Code § 1605, an application for a reduction in assessment made outside the regular assessment period submitted pursuant to Revenue & Taxation Code § 1603(a) is required to be filed no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.
2. Pursuant to California Revenue & Taxation Code § 1605(a), the tax bill shall fulfill the requirement of written notice of assessment for assessments made outside the regular assessment period pursuant to Revenue & Taxation Code §§ 534 and 1605(a).

The foregoing Resolution introduced by Supervisor Mulheren, seconded by Supervisor Williams, and carried this 19th day of December, 2023, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board

GLENN MCGOURTY, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy