

RESOLUTION NO. 23-158

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS EXEMPTING FROM TAXATION CERTAIN PROPERTY WITH AN ASSESSED VALUE OF \$5,000.00 OR LESS

WHEREAS, Section 155.20 of the Revenue and Taxation Code provides that on or before the lien date of any fiscal year, a County Board of Supervisors may exempt or not enroll the value for that fiscal year and for succeeding fiscal years real property and personal property where the tax and assessment revenues generated are less than the cost of assessing and collecting such taxes; and

WHEREAS, information provided by the Assessor has established that where the base year value of real property, including possessory interests, is \$5,000 or less, and the full value of personal property is \$5,000 or less, the cost assessing the property and collecting taxes, assessments, and subventions on the property exceed the tax collected; and

WHEREAS, Section 155.20 further provides that new construction shall not be exempt from property taxation, unless the new total base year value of the property, including the new construction, is \$10,000 or less.

NOW, THEREFORE, BE IT RESOLVED that subject to the provisions of Section 155.20 of the California Revenue and Taxation Code, the Assessor is authorized to exempt any real property including possessory interests, with a base year value of \$5,000 or less, and any personal property with a full value of \$5,000 or less for the 2024 fiscal year and for each fiscal year thereafter until rescinded.

BE IT FURTHER RESOLVED that low-value new construction should be valued and enrolled when the total base year value, including the new construction, is more than \$5,000.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Mulheren and carried this 12th day of September, 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


Deputy

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
County Counsel




GLENN MCGOURTY, Chair
Mendocino County Board of Supervisors

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

BY: DARCIE ANTLE
Clerk of the Board


Deputy