



## RESOLUTION NO.

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

#### RESOLUTION AUTHORIZING LANDOWNERS TO APPLY TO THE EL DORADO COUNTY BOARD OF SUPERVISORS FOR WAIVER OF TAX RECOUPMENT FEES

**WHEREAS**, land in a Timberland Production Zone (TPZ) has a ten-year restriction on use during which time only growing and harvesting timber, or uses compatible therewith, are permitted; and

**WHEREAS**, During the afore-said ten-year period, the subject property is taxed at a reduced rate based upon such restricted use; and

**WHEREAS**, Government Code Section 51120, subdivision (d) provides that when a property owner applies to rezone a property from TPZ to a different zone, the new zone does not become effective until ten years after the date of approval; and

**WHEREAS**, Government Code Section 51130 - 51134 permits a landowner to request immediate rezoning of TPZ property when the continued use of land in the timberland production zone is neither necessary nor desirable to further purposes of timber production; and

**WHEREAS**, The Board of Supervisors must approve any request for immediate rezoning by a four/fifths vote with written findings as set forth in Government Code Section 51134.

**WHEREAS**, Upon immediate rezoning of a parcel in a timberland production zone, a tax recoupment fee is imposed on the owner of the land based upon the number of years the property was zoned TPZ; and

**WHEREAS**, Government Code Section 51142, (e), provides that in cases of immediate rezoning of a parcel in a timberland production zone, after imposition of a tax recoupment fee, the owner of the land may submit a written application requesting a waiver of the fees either to the County Board of Supervisors, where the Board has adopted an authorizing resolution, or to the State Board of Equalization; and

**WHEREAS**, The Board of Supervisors may, if it has adopted an authorizing resolution, approve a waiver of all or any portion of the fee if it determines that the waiver is in the public interest; and

**WHEREAS**, The El Dorado County Board of Supervisors desires to have the ability to consider requests for fee reductions or waivers in appropriate cases.

**NOW, THEREFORE, BE IT RESOLVED** that in accordance with the provisions of Government Code Section 51142, subdivision (e), the El Dorado County Board of Supervisors does hereby authorize El Dorado County landowners with property where an immediate rezone has previously been approved to make written applications to the Board of Supervisors requesting waiver of tax recoupment fees. The application must set forth the reason for the requested waiver and must explain how that waiver of the tax recoupment fees would be in the public's interest.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_, by the following vote of said Board:

**Attest:**

Suzanne Allen de Sanchez  
Clerk of the Board of Supervisors

**Ayes:**

**Noes:**

**Absent:**

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chairman, Board of Supervisors

**I CERTIFY THAT:**

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

**DATE:** \_\_\_\_\_

**Attest:** Suzanne Allen de Sanchez, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: \_\_\_\_\_