



Legislation Details (With Text)

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Title: Assessor's Office recommending adoption of Resolution authorizing landowners to apply for waiver of tax recoupment fees with the Board of Supervisors rather than the State Board of Equalization to make determinations regarding Timberland Production Zone (TPZ) tax recoupment fees.
Resolution 102-2009

Sponsors:

Indexes:

Code sections:

Attachments: 1. BOS_resolution_request TPZ 5-12-09.pdf

Date	Ver.	Action By	Action	Result
3/25/2014	1	Board Of Supervisors	Approved	Pass

Assessor's Office recommending adoption of Resolution authorizing landowners to apply for waiver of tax recoupment fees with the Board of Supervisors rather than the State Board of Equalization to make determinations regarding Timberland Production Zone (TPZ) tax recoupment fees.

Resolution 102-2009

Fiscal Impact/Change to Net County Cost: No direct fiscal impact is associated with the proposed action.

Background:

Reason for Recommendation: Currently, the State Board of Equalization shall hear applications or appeals of landowners requesting waivers of all or a portion of the tax recoupment fee that is due upon a finding of immediate rezoning of lands in a Timberland Production Zone, rather than the local Board of Supervisors. There must be a determination that waiver of tax recoupment fees are in the public interest. Matters of local land use and locally applied fees are often better decided by local boards. It makes sense that TPZ recoupment fee matters may be determined locally as well. The statutes were amended in January 1995 to allow for this, but the State could not mandate the new process unless they would somehow fund counties for this process. The proposed resolution will give the El Dorado County Board of Supervisors the ability to grant or reject local applications for waivers of the TPZ tax recoupment fee rather than the State Board of Equalization. Most counties want to make that determination themselves. Applications of this kind historically have been few; but more often than not, county boards believe local land use determinations should be kept locally.

Action to be taken following Board approval: Upon approval of the resolution by the El Dorado County Board of Supervisors, the El Dorado County Board of Supervisors will make TPZ tax recoupment fee waiver determinations instead of the State Board of Equalization.

Contact: Tim Holcomb, Assessor

Concurrences: