



RESOLUTION No. 84-55

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

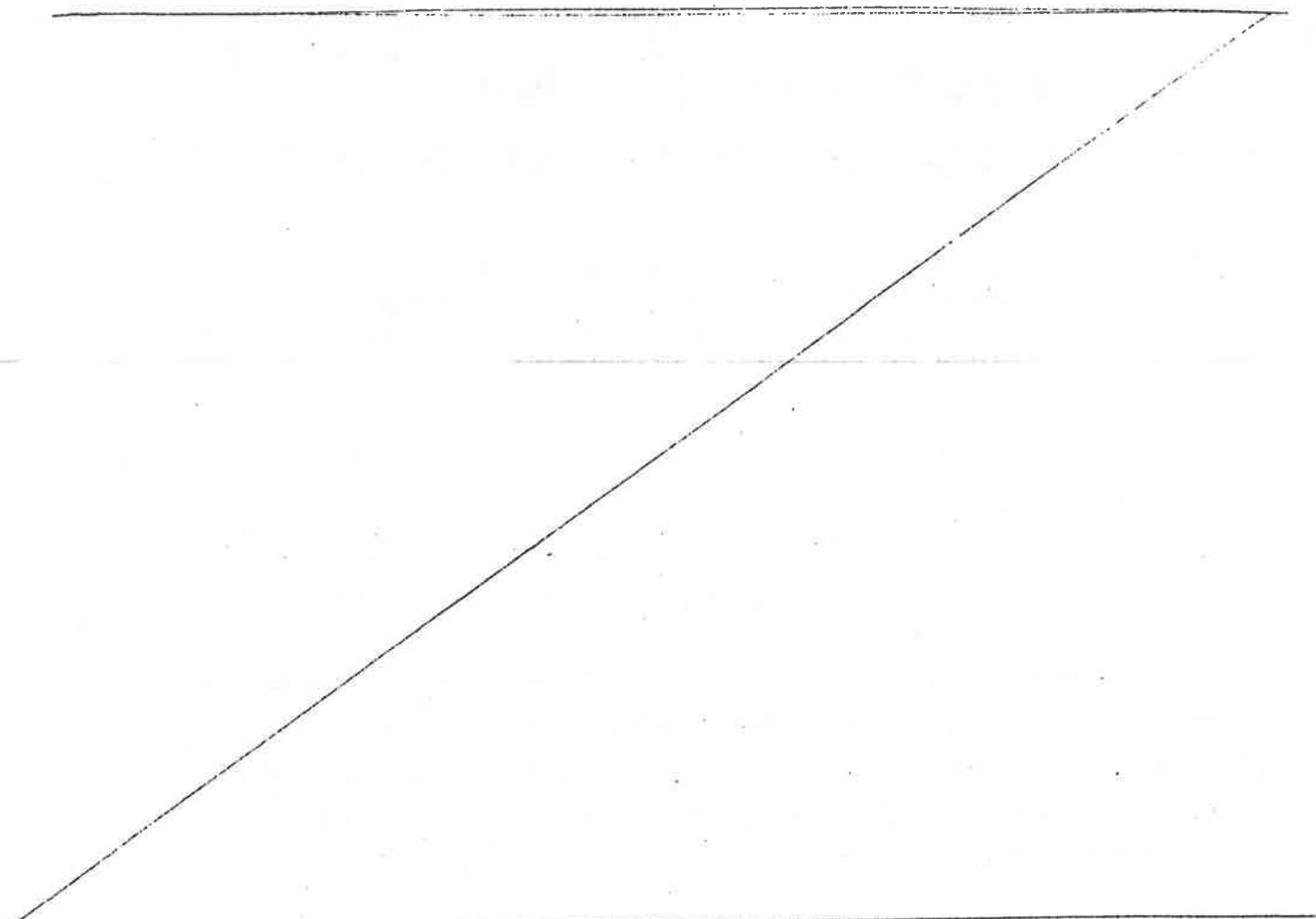
RESOLUTION TO THE BOARD OF SUPERVISORS
REGARDING PROCEDURES FOR THE ABATEMENT
OF PENALTIES FOR FAILURE TO TIMELY FILE
CHANGE OF OWNERSHIP STATEMENTS.

WHEREAS, California Revenue and Taxation Code Section 480 et seq, requires the property owners to file "change of ownership" statements at the time that there is transfer of title of real property within the County of Nevada, and

WHEREAS, Section 482 of the Revenue and Taxation Code provides that there shall be a penalty which shall attach if there is a failure to file any change of ownership statement within 45 days from the date that a written request therefore is submitted by the Assessor, and

WHEREAS, Section 483 provides that the Board of Supervisors may provide that all penalties will be abated upon the filing of the change of ownership within the 60 day penalty period.

NOW, THEREFORE, be it hereby resolved by the Nevada County Board of Supervisors, that the penalty for failure to file the change of ownership statement within the required ~~45~~ 90 days shall be abated if the party responsible therefore files a change of ownership statement within the required 60 days after the notice of penalty, all as provided for in Section 483(b) of the California Revenue and Taxation Code.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 27th day of February, 1984, by the following vote of said Board:

Ayes: Supervisors Ilse E. Barnhart, Robert H. Wilder, Karsten Hansen, Eric W. Rood, Patricia S. Sutton
Noes: None

ATTEST;

CATHY R. THOMPSON

Clerk of the Board of Supervisors

By Cathy R. Thompson

Absent:

Abstain:

Ilse E. Barnhart
Chairman

DATE	COPIES SENT TO
2/28/84	Assessor <u>DL</u>
	Co. Counsel <u>Qu</u>
3-3-84	A-C <u>PK</u>