



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

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

WHEREAS, California Revenue and Taxation Code §480 et seq, requires property owners to file Change of Ownership statements at the time that there is a transfer of title of real property or of a manufactured home that is subject to local property taxation within the County of Nevada; and

WHEREAS, Section 482 of the Revenue and Taxation Code has been amended by Senate Bill 507, Stats. 2011, Chapter 708, effective January 1, 2012 to provide that there shall be a penalty which shall attach if there is a failure to file any change of ownership statement within 90 days from the date that a written request is mailed by the Assessor; and

WHEREAS, prior to the 2011 statutory amendment, the deadline to file any change of ownership statement was 45 days; and

WHEREAS, Section 483(b) provides that the Board of Supervisors may provide that all penalties will be abated if the assessee files the change of ownership statement with the Assessor no later than 60 days after the date on which the assessee was notified of the penalty; and

WHEREAS, on February 27, 1984, the Board of Supervisors adopted Resolution No. 84-55 to provide for Section 482(b) reflecting the 45 day filing deadline period; and

WHEREAS, the Board of Supervisors desires to conform to the amended Revenue and Taxation Code §482.

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 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.