

COUNTY OF NEVADA

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Board Agenda Memo

MEETING DATE: November 15, 2016

TO: Board of Supervisors

FROM: Sue Horne, Assessor

SUBJECT: Resolution approving updated statutory procedures for the Abatement of penalties for failure to timely file Change of Ownership statements

RECOMMENDATION: The Board of Supervisors adopt the proposed Resolution to update the County's policy for abating penalties for failure to timely file change of ownership statements in order to reflect statutory amendment to Revenue and Taxation Code §482.

FUNDING: Proposed Resolution results in a change to Nevada County's policy to abate penalties and is discretionary to the Board of Supervisors. There is no impact to the County's General Fund.

BACKGROUND: Revenue and Taxation Code § 480 et seq, requires property owners to file a "change in ownership" statement at the time that there is a transfer of title of real property within the County of Nevada.

Effective January 1, 2012, subdivision (a) of section 482 was amended by statute to provide that if a person or legal entity required to file a change in ownership statement described in section 480 fails to do so within 90 days from the date a written request is mailed by the Assessor, a penalty shall be added to the assessment made on the roll. This statutory amendment revised the filing period from the previous period of 45 days to the current period of 90 days.

Section 483 provides that the Board of Supervisors may provide by adoption of a resolution that all penalties will be abated upon the filing of 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.

On February 27, 1984, the Board adopted Resolution No. 84-55. This resolution allows for the abatement of the penalty provided in section 482(a) if the assessee files the change in ownership statement with the Assessor no later than 60 days after the date on which the assessee was notified of the penalty by the Assessor.

However, the current resolution provides that penalty attaches under section 482 when there is a failure to file a change of ownership statement within 45 days from the date that a written request is submitted by the Assessor. The reference to section 482 does not reflect the time period of 90 days allowed under current law.

I respectfully request that the Board amend Resolution No. 84-55 and approve the attached proposed resolution in order to conform to amended Revenue and Taxation Code section 482.

Item Initiated and Approved by: Sue Horne

Submittal Date: October 26, 2016

Revision Date:

Attachments:

Proposed Resolution

Resolution No. 84-55