



ASSESSOR'S OFFICE COUNTY OF SANTA CRUZ

ROBERT C. PETERSEN, ASSESSOR
701 OCEAN STREET, SANTA CRUZ, CALIFORNIA 95060
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November 9, 1999

Agenda: December 14, 1999

Board of Supervisors
County of Santa Cruz
701 Ocean St.
Santa Cruz, Ca. 95060

Resolution to Modify Property Tax Exemption for Low Value Properties

Dear Members of the Board:

The County has had a low value ordinance since 1982 exempting certain classes of property from property taxes when the cost of producing a tax bill and processing the payment exceeds the tax collected. This ordinance is provided for in Revenue and Taxation Code Section 155.20. In the intervening years this resolution has been updated as the costs of tax bill processing have increased and to reflect amendments to R&T Code Section 155.10.

The current ordinance exempts from property taxes:

- real property with a base year value of \$2,000 or less
- personal property with a full value of \$5,000 or less
- mobile home accessories with a full value of \$5,000 or less

The purpose of this resolution is to make technical changes to the language of the existing resolution as recommended by the State Board of Equalization.

Therefore, I recommend that you approve the attached resolution.

Robert C. Petersen
Very truly yours,

ROBERT C. PETERSEN

ASSESSOR

RECOMMENDED:

Susan A. Mauriello

SUSAN A. MAURIELLO
County Administrative Officer

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO.

On the motion of Supervisor
Duly seconded by Supervisor
The following resolution is adopted:

**RESOLUTION EXEMPTING FROM PROPERTY TAX CERTAIN
PROPERTY WITH AN ASSESSED VALUE FOR WHICH
PROPERTY TAXES WOULD AMOUNT TO LESS THAN THE
COST OF ASSESSING AND COLLECTION THE TAX**

WHEREAS, section 155.20 of the California Revenue and Taxation Code authorizes County Boards of Supervisors ~~may to~~ exempt from property tax ~~all real property with a base year value and personal property with a full value so low that, if not exempt, the total taxes, special assessments and applicable subventions on the property would amount to less than the cost of assessing and collecting them~~ taxation real and nersonal nronerty having a value not exceeding \$5,000 if the Board determines that the total taxes, special assessments and annlicable subventions on the nronerty would amount to less than the cost of assessing and collecting said items; and

~~WHEREAS, the exemption authorized by this section shall be adopted by the Board of Supervisors on or before the lien date for the fiscal year to which the exemption is to apply and may, at the option of the Board, continue in effect for succeeding fiscal years.~~

WHEREAS, Revenue and Taxation Code section 155.20 further provides that a County Board of Supervisors may authorize the County Assessor to exempt or not to enroll said low value property; and

WHEREAS, in order to be effective, the exemption provided by section 155.20 must be adopted on or before the lien date for the fiscal year to which the exemption is to apply; and may at the option of the Board, continue in effect for succeeding fiscal years; and

~~WHEREAS, THE Santa Cruz County Board of Supervisors on January 23, 1996, through Resolution No. 26-96 adopted certain property taxation exemptions, while excluding boats and aircraft from that exemption~~

~~WHEREAS, the Santa Cruz County Assessor has determined that it is now necessary to revise the property taxation exemptions authorized under Section 155.20 of the Revenue and Taxation Code to include boats and aircraft with less than \$5,000 full value.~~

WHEREAS, the Santa Cruz County officials have provided information to the Board of Supervisors in support of said officials' recommendation that property having a value not exceeding \$5,000 be exempted;

- All real property in the County of Santa Cruz on the lien date in 2000 having a base year value of \$2,000 or less is hereby exempt from taxation in the 2000-01 fiscal year; and all real property in the County of Santa Cruz which has a base year value of \$2,000 or less on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal Year
- All personal property in the County of Santa Cruz, on the lien date in 2000 having a full value of \$5,000 or less is hereby exempted from taxation in the 2000-01 fiscal year; and all personal property in the County of Santa Cruz which has a full value of \$5,000 or less on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal year.
- The exemptions provided for in this resolution are based upon a determination by this Board of Supervisors that the total taxes, special assessments and applicable subventions on such exempted property in each fiscal year to which the exemption is to apply would amount to less than the cost of assessing and collecting; said items for said fiscal year.
- The exemptions provided for herein do not apply to those real or personal properties enumerated in Section 52 of the California Revenue and Taxation Code. Neither do such exemptions apply to new construction of \$2,000 or less unless the new base year value of the property, including the new construction, is \$2,000 or less.
- The exemptions provided for by this resolution shall continue in effect until they are revised or rescinded by this Board on or before the lien date for the fiscal year to which the revision or rescission is to apply.
- The Assessor is hereby authorized to exempt or not enroll any real property having a base year value of \$2,000 or less and personal property with a full value of \$5,000 or less.

~~WHEREAS, the Board of Supervisors of the County of Santa Cruz determines that the cost of assessing personal property and collecting taxes, assessments and subventions on such property for the fiscal year 1998-99 and succeeding fiscal years exceeds the exemption amount set forth in Section 155.20 of the Revenue and Taxation Code~~

~~NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Santa Cruz that all personal property with a full cash value of \$5,000 or less shall be exempt from property tax pursuant to Revenue and Taxation Code Section 155.20 for the 1998-99 fiscal year and succeeding fiscal years.~~

WHEREAS, the Santa Cruz County Board of Suuervisors has determined that the cost of assessing and collecting property taxes on real uronerty having a base year value of \$2.000 and personal uronerty having a full value of \$5.000 would exceed the amount of total taxes. special assessments and auulicable subvention on said property in the 2000-01 fiscal year and subseauent fiscal years;

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this 14th day of December 1999, by the following vote:

AYES:	SUPERVISORS
NOES:	SUPERVISORS
ABSENT:	SUPERVISORS
ABSTAIN:	SUPERVISORS

Jeff Almquist, Chair of the Board of Supervisors

ATTESTED: _____
Clerk of the Board

Approved as to form:

Kim Baskett
Assistant County Counsel

DISTRIBUTION

County Counsel
Assessor
Treasurer-Tax Collector
County Administrative Office

BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA CRUZ, STATE OF CALIFORNIA

RESOLUTION NO.

On the motion of Supervisor
Duly seconded by Supervisor
The following resolution is adopted:

**RESOLUTION EXEMPTING FROM PROPERTY TAX CERTAIN
PROPERTY WITH AN ASSESSED VALUE FOR WHICH
PROPERTY TAXES WOULD AMOUNT TO LESS THAN THE
COST OF ASSESSING AND COLLECTION THE TAX**

WHEREAS, section 155.20 of the California Revenue and Taxation Code authorizes County Boards of Supervisors to exempt from taxation real and personal property having a value not exceeding \$5,000 if the Board determines that the total taxes, special assessments and applicable subventions on the property would amount to less than the cost of assessing and collecting said items; and

WHEREAS, Revenue and Taxation Code section 155.20 further provides that a County Board of Supervisors may authorize the County Assessor to exempt or not to enroll said low value property; and

WHEREAS, in order to be effective, the exemption provided by section 155.20 must be adopted on or before the lien date for the fiscal year to which the exemption is to apply; and may at the option of the Board, continue in effect for succeeding fiscal years; and

WHEREAS, the Santa Cruz County officials have provided information to the Board of Supervisors in support of said officials' recommendation that property having a value not exceeding \$5,000 be exempted;

- All real property in the County of Santa Cruz on the lien date in 2000 having a base year value of \$2,000 or less is hereby exempt from taxation in the 2000-01 fiscal year; and all real property in the County of Santa Cruz which has a base year value of \$2,000 or less on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal year
- All personal property in the County of Santa Cruz, on the lien date in 2000 having a full value of \$5,000 or less is hereby exempted from taxation in the 2000-01 fiscal year; and all personal property in the County of Santa Cruz which has a full value of \$5,000 or less on the lien date for any subsequent fiscal year shall be exempt from taxation in such fiscal year.

- The exemptions provided for in this resolution are based upon a determination by this Board of Supervisors that the total taxes, special assessments and applicable subventions on such exempted property in each fiscal year to which the exemption is to apply would amount to less than the cost of assessing and collecting said items for said fiscal year.
- The exemptions provided for herein do not apply to those real or personal properties enumerated in Section 52 of the California Revenue and Taxation Code. Neither do such exemptions apply to new construction of \$2,000 or less unless the new base year value of the property, including the new construction, is \$2,000 or less.
- The exemptions provided for by this resolution shall continue in effect until they are revised or rescinded by this Board on or before the lien date for the fiscal year to which the revision or rescission is to apply.
- The Assessor is hereby authorized to exempt or not enroll any real property having a base year value of \$2,000 or less and personal property with a full value of \$5,000 or less.

WHEREAS, the Santa Cruz County Board of Supervisors has determined that the cost of assessing and collecting property taxes on real property having a base year value of \$2,000 and personal property having a full value of \$5,000 would exceed the amount of total taxes, special assessments and applicable subvention on said property in the 2000-01 fiscal year and subsequent fiscal years;

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Cruz, State of California, this ___ day of December 1999, by the following vote:

AYES:	SUPERVISORS
NOES:	SUPERVISORS
ABSENT:	SUPERVISORS
ABSTAIN:	SUPERVISORS

Jeff Almquist, Chair of the Board of Supervisors

ATTESTED: _____
Clerk of the Board

Approved as to form:

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