

**ORDINANCE NO. 908**  
**AN ORDINANCE OF THE COUNTY OF RIVERSIDE**  
**INCREASING THE FEE FOR PREPARING WRITTEN FINDINGS**  
**OF FACT IN ASSESSMENT APPEALS**

The Board of Supervisors of the County of Riverside ordains as follows:

Section 1. FINDINGS. The Board of Supervisors finds that the current fee charged by the County to prepare written findings of fact in assessment appeals does not adequately compensate it for expenses incurred. Given the number of applications for changed assessment pending, the financial impact on the County will be substantial if the fee is not increased.

Section 2. PURPOSE. The purpose of this ordinance is to increase the fee for preparing written findings of fact set forth in the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside.

Section 3. AUTHORITY. This ordinance is adopted pursuant to Revenue and Taxation Code section 1611.5 which authorizes counties to impose a reasonable fee to cover the expense of preparing findings of fact in assessment appeals.

Section 4. FEE FOR FINDINGS OF FACT. The fee for preparing written findings of fact shall be five (5) times the hourly billing rate of the Office of County Counsel for each application for changed assessment. When two or more applications for changed assessment have been consolidated for hearing because they involve contiguous or adjacent parcels, the same owner or other similar issues, the Assessment Appeals Board may allow the payment of a single application fee if it determines that the consolidated applications can be resolved with a single set of written findings of fact. When the Assessment Appeals Board does not make this determination in consolidated applications, a separate fee shall be paid for each application for changed assessment. In no event, however, shall the total fees paid exceed an amount equal to fifteen (15) times the hourly billing rate of the Office of County Counsel.

Section 5. SEVERABILITY. If any provision, clause, sentence or paragraph of this ordinance or the application thereof to any person or circumstances shall be held invalid, such invalidity shall not affect the other provisions of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are hereby declared to be severable.

Section 6. EFFECTIVE DATE. This ordinance shall take effect thirty (30) days after its adoption. Findings of fact requested before the effective date of this ordinance shall be subject to the fee set forth in the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside.

**Adopted:** 908 item 3.13 of 07/12/2011 (Eff: 08/11/2011)