

RESOLUTION NO. 2025- 8981

**RESOLUTION RESCINDING THE RESOLUTION ALLOWING
INFORMATION REQUIRED BY TAXATION AND REVENUE CODE § 619, TO
BE POSTED TO THE ASSESSOR'S INTERNET WEB SITE**

WHEREAS, Tax and Revenue Code § 619 states: "The assessor must inform each assessee of real property on the local secured roll whose property's full value has increased over its full value for the prior year of the assessed value of that property as it will appear on the completed local roll. This notification must include information about hearings by the county board of equalization, the period during which assessment protests will be accepted, and the place where they may be filed. Additionally, it must include an explanation of the stipulation procedure set forth in Section 1607 and the manner in which the assessee may request use of this procedure." This notification must be provided by regular United States mail to the assessee's latest known address; and,

WHEREAS, effective January 1, 2011, section § 621 of the Tax and Revenue Code was amended to provide: "In any county the assessor, with the approval of the board of supervisors, may give the information required by Section 619, and similar information with reference to personal property, as an alternative to giving the information by United States mail, by having published lists of assessments in newspapers, or by posting the information to the assessor's Internet Web site, or any combination of the above."; and,

WHEREAS, Board of Supervisors provided for notice of an assessee whose property's full value has increased over its full value for prior year via website by unanimously passing resolution 12-7780 in on May 1. 2012 in accordance with Tax and Revenue Code § 621; and,

WHEREAS, the Board of Supervisors acknowledges that there is widespread dissatisfaction with the current process of notifying assessees via website as opposed to via mail; and,

WHEREAS, the Board of Supervisors acknowledges that by revoking the resolution 12-7780 and complying with the conditions of § 619, this will increase the costs by approximately \$2,500 per year for the County in terms of materials and employee time as the revocation will require a mailing for all relevant increases; and,

NOW THEREFORE, BE IT RESOLVED by the Plumas County Board of Supervisors as follows:

Board of Supervisors hereby rescinds Resolution No. 12-7780 approved on May 1, 2012, which allowed for the information required by Section 619, and similar information with reference to personal property, as an alternative to giving the information by United States mail, by having published lists of assessments in newspapers, or by posting the information to the assessor's Internet Website.

BE IT FURTHER RESOLVED,

That from this time forward, the Assessor's office will comply with the terms and strictures of Section 619 of the Revenue and Taxation Code, will notify assessees via mail at the addressee's last known address, and may no longer rely solely on the exceptions allowed in Section 621.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 21st day of January 2025 by the following vote:

AYES: Supervisors: Hall, Engel, Goss, Ceresola, McGowan

NOES:

ABSENT:

ATTEST:



Allen L. Hiskey, Clerk of the Board


Chair, Board of Supervisors

Approved as to form:


Joshua Bruchtel, Attorney
County Counsel's Office