

3/1/72

DA - Policy to follow when U.S. acquires property - re: taxes
Depending on when are acquired.

Any time between March and before the tax rate is actually
set, as a practical matter the taxes would be cancelled for
a complete year. After anyone has paid taxes the County would
not give any refund, for a partial year.

policy 15

August 2, 1972

Superintendent
Yosemite National Park
Yosemite, California

Attn: Mervin A. Cross

Re: Cancellation of Taxes

Dear Mr. Cross:

Pursuant to our telephone conversation of last week, I discussed the matter with the Mariposa County Board of Supervisors at their regular meeting on August 1, 1972 and, basically, the policy which will be followed by the Assessor and this office concerning cancellation of taxes will be as I outlined to you on the telephone.

The second question presented by you concerning any refunds of taxes paid prior to acquisition by the Federal Government is governed by Section 5096.7 of the Revenue and Taxation Code, which, in effect, allows only the person who paid the tax to request a refund, if they are not otherwise reimbursed by the public entity which acquired the property.

With this in mind, it would seem that the policy of cancellation which the County has adopted would be both fair and equitable for the Park Service and the County, and to briefly relate the policy, we plan to take the following course of actions in the event of a purchase by the Park Service:

(1) Assuming that the cancellation is made prior to the date the tax rate is set in Mariposa County and that no tremendous amount of tax is involved, no pro-ration will be made and a total cancellation of the tax will be granted.

(2) Cancellation between the time the tax rate is fixed and the date of payment will be pro-rated before cancellation, and:

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Yosemite National Park

August 2, 1972

(3) Request for refund after payment of taxes has been made will be denied.

The above policy would seem to simplify both County and Park Service procedural problems and in the long run would equalize any inequities between the tax payer and the Park Service. This policy is subject to variations, of course, when equities of the various parties are somewhat out of the ordinary.

I hope that this resolves your particular question, as I understand it, and if not, I would be glad to clarify any questions or misunderstanding.

Yours very truly,

RICHARD S. GIMBLIN
District Attorney

RSG:mt