

BOARD OF SUPERVISORS - COUNTY OF MARIPOSA

RESOLUTION NO. 70-64

1 RESOLUTION REQUESTING A REVIEW OF THE ASSESSING PRACTICES
2 OF THE STATE BOARD OF EQUALIZATION IN REFERENCE TO STATE
3 ASSESSED PROPERTY.

4 WHEREAS, Section 14 of Article XIII of the Constitution
5 of the State of California requires that all property assessed by
6 the State Board of Equalization shall be subject to taxation to
7 the same extent and in the same manner as other property, and

8 WHEREAS, studies heretofore have been made indicating a
9 variance in assessing practices between the counties and the
10 state, and between the fiscal year 1958-59 and 1970-71, the
11 valuation of the property upon the secured roll of the County of
12 Mariposa has increased from the sum of \$6,755,810.00 to \$25,003,240.00
13 during said period the valuation of the Public Utility roll assessed
14 by the State Board of Equalization has increased from the sum of
15 \$1,721,170.00 to \$2,046,650.00, and

16 WHEREAS, there appears to be no acceptable explanation
17 as to the wide variance between the local valuation and assessment
18 of property and that of the State Board of Equalization, and

19 WHEREAS, no satisfactory explanation of such variance
20 and discrepancy has been forthcoming from those charged with the
21 valuation and preparation of the respective rolls, and

22 WHEREAS, during said period of time, inflation and
23 appreciation of values has been consistently upward, and

24 WHEREAS, good government requires that all taxpayers
25 within the State of California be equitably assessed so that no
26 unjust tax burden fall on any particular group, industry, corpora-
27 tion or persons, and

28 WHEREAS, Senate Concurrent Resolution No. 65 (1969) re-
29 lating to the creation of the Joint Committee on Assessment
30 Practices sets forth reasons why the assessment practices of local

1 analyzed, and

2 WHEREAS, a report has been made to the Committee established
3 pursuant to Senate Concurrent Resolution No. 65, and

4 WHEREAS, said report is not comprehensive enough to
5 establish the correctness of assessing practices as such practices
6 relate to assessment of utility properties.

7 NOW, THEREFORE, BE IT RESOLVED, that the legislature be
8 requested to make further and all necessary appropriations to
9 permit a Joint Interim Committee to make a detailed, thorough,
10 and complete study and analysis of assessment practices as con-
11 ducted by the local assessors and the State Board of Equalization,
12 with reference to public utility properties, and to determine if
13 there is any variance between the assessment practices of the
14 State Board of Equalization and the practices of local assessors,
15 and to make the necessary and proper recommendations to adjust
16 and correct any inequities, if any be found.

17 BE IT FURTHER RESOLVED, that until such time as a report
18 may be made by the said Joint Interim Committee that a detailed
19 and itemized assessment roll showing the full market value and
20 the assessed values for the utility properties within the respect-
21 ive counties be furnished to County Assessors and the Board of
22 Supervisors of the respective counties, together with a full and
23 complete set of rules and regulations of the State Board of
24 Equalization showing the method and procedures adopted by said
25 Board in arriving at said market and assessed valuation of utility
26 properties within each county.

27 BE IT FURTHER RESOLVED, that copies of this Resolution be
28 sent to Senator Howard Way, Assemblyman Eugene Chappie, Governor
29 Ronald Reagan, John Lynch, member of the State Board of Equaliza-
30 tion. County Supervisors Association of California, California

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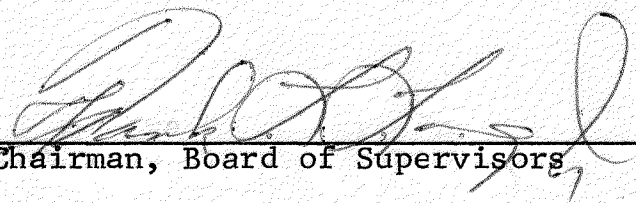
The foregoing Resolution was duly passed and adopted on this 18th day of August, 1970, by the following vote:

AYES: Davis, Hurlbert, Long, Moffitt, Richardson

NOES: None


NOT VOTING: None

ABSENT; None



Chairman, Board of Supervisors

ATTEST:



County Clerk and ex officio
Clerk of the Board of Supervisors