

ORDINANCE NO. _____

ENACTING CHAPTER 2.34.090 OF THE LASSEN COUNTY CODE RELATING TO
ASSESSMENT APPEALS BOARD FEES

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

Section One: Chapter 2.34.090 is added to Title II, Lassen County Code, to read:

2.34.090 FEES. An application fee of \$25.00 is required for each assessment appeal. The application fee shall be refunded if the applicants proceed to hearing before the Assessment appeals Board and the Assessment Appeals Board grants a reduction in the assessment.

Section Two: This ordinance shall become effective thirty (30) days after its date of final adoption. It shall be published in the Intermountain News, a newspaper of general circulation in Lassen County, within fifteen (15) days of final adoption.

The following ordinance, consisting of three sections, was duly and regularly passed and adopted by the Board of Supervisors of the County of Lassen, State of California, at a regular meeting of the Board of Supervisors held on the _____ day of _____, 2026.

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Chairman of the Board of Supers,
County of Lassen, State of California

ATTEST:
JULIE BUSTAMANTE
Clerk of the Board

By: _____
Michele J Yderraga, Deputy Clerk of the Board

I, Michele J Yderraga, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution was adopted by the said Board of Supervisors at a regular meeting thereof held on the ____ day of _____, 20____.

Deputy Clerk of the County of Lassen
Board of Supervisors

RESOLUTION NO. 20-01 AAB

RESOLUTION OF THE LASSEN COUNTY ASSESSMENT APPEALS BOARD
SUPPORTING THE ESTABLISHMENT OF A FILING FEE FOR ASSESSMENT APPEALS
APPLICATIONS

Whereas, Article XIII, Section 16 of the California Constitution empowers the Board of Supervisors in each county to adopt rules of notice and procedures for assessment appeals boards as may be required to facilitate their work and to insure uniformity in the processing and decision of equalization petitions; and

Whereas, each year the County of Lassen receives numerous applications by persons challenging their property tax assessments; that the cost associated with handling this particular function of government is considerable; that receiving the applications, making determinations regarding their facial validity, scheduling them for hearing, preparing for those hearings, conducting the hearings themselves, and formulating and publishing the decisions of those appeals are just a few of the costs associated with this labor intensive process, a process that relies on existing staff; and

Whereas, the County of Lassen presently does not charge applicants a fee for filing assessment appeal applications; that establishing a filing fee for assessment appeals applications would defray some of the considerable costs associated with this function as well as build into the process an encouragement to taxpayers to realistically view their proposed appeal prior to filing their application; and

Whereas, persons who have had their property assessed at a rate higher than the full cash value of their property and are successful at assessment appeals hearing ought not be obligated to share the expense of proving their correctness; applicants who proceed to hearing and are successful in having their assessment reduced in any respect should be entitled to a complete refund of their filing fee; and

Whereas, a fee of \$25.00 per application, refundable to those who are shown to be correct after hearing, is an amount which is consistent with what other jurisdictions require, and is an amount which would work to serve the goals identified above.

Now, Therefore Be It Resolved, that the Lassen County Assessment Appeals Board recommends that the Lassen County Board of Supervisors establish a \$25.00 filing fee for Assessment Appeal applications, to be paid at time of filing, which fee may be refunded to the applicant if the applicant is successful at hearing.

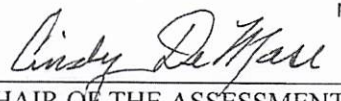
The foregoing Resolution was adopted at a regular meeting of the Lassen County Assessment Appeals Board, State of California, held on the 20th day of July, 2020 by the following vote:

AYES: Board Members DeMasi, Curry, and Brown.

NOES: None.

ABSTAIN: None.

ABSENT: None.



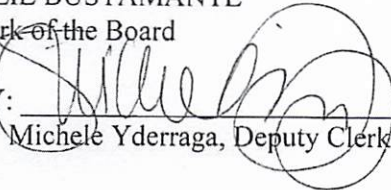
CHAIR OF THE ASSESSMENT APPEALS BOARD
COUNTY OF LASSEN, STATE OF CALIFORNIA

ATTEST:

JULIE BUSTAMANTE

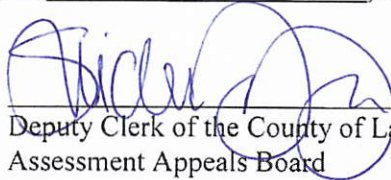
Clerk of the Board

BY:



Michele Yderraga, Deputy Clerk of the Board

I, Michele Yderraga, Deputy Clerk of the Assessment Appeals Board, County of Lassen, do hereby certify that the foregoing resolution was adopted by the said Assessment Appeals Board at a regular meeting thereof held on the 20th day of July, 2020.



Deputy Clerk of the County of Lassen
Assessment Appeals Board





Lassen County
Assessment Appeals Board
Minute Order
Monday, July 20, 2020

BOARD MEMBER - JULIE BROWN; BOARD MEMBER - CAROL CURRY; BOARD MEMBER - CINDY DEMASI; ALTERNATE BOARD MEMBER - ASHLEY KRACHE

ROLL CALL

Board Member Curry requested to adjourn the meeting in memory of Larry Johnson.

Present: Board Members Carol Curry, and Cindy DeMasi. Board Member Julie Brown was present via teleconference. Also Present: County Counsel Robert Burns, Deputy Clerk of the Assessment Appeals Board Michele Yderraga, and Chief Appraiser Ed Fitzhenry.

RESOLUTION

FEES
SUBJECT: Assessment Appeals Application Fee.
FISCAL IMPACT: Unknown.
ACTION REQUESTED: 1) Receive report; and 2) adopt Resolution.

County Counsel Burns informed the Board he had drafted a resolution addressing Assessment Appeal Hearing application fees. This item would need to be presented to the Board of Supervisors for approval and to adopt an ordinance. Chief Appraiser Fitzhenry stated the Assessor's office would not be taking a position on this matter. County Counsel Burns briefly discussed the fee schedule. Additional discussion was held.

A motion was made by Board Member Curry, seconded by Board Member Brown, that this Resolution No. 20-01 AAB be approved. The motion carried by the following vote:

Aye: 3 - DeMasi, Curry and Brown

County of Lassen County)
State of California) ss.

I, Michele J Yderraga, Deputy Clerk of the Board of the Assessment Appeals Board, County of Lassen, State of California, do hereby certify the foregoing to be a full, true and correct copy of the minute order of said Assessment Appeals Board on above date.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed the Official Seal of the said Assessment Appeals this 6th day of April, 2026.



By [Signature]
Deputy Clerk of the Board, County of Lassen, Board of Supervisors



Lassen County
Board of Supervisors Special Meeting
Minute Order

Tuesday, August 11, 2020

LASSEN COUNTY SUPERVISORS:

**DISTRICT 1 - CHRIS GALLAGHER; DISTRICT 2 - GARY BRIDGES - CHAIRMAN; DISTRICT 3 - TOM NEELY;
DISTRICT 4 - AARON ALBAUGH - VICE CHAIRMAN; DISTRICT 5 - JASON INGRAM**

9:10 A.M. CALL TO ORDER

Present: Supervisors Gallagher, Teeter, Hemphill, Albaugh and Hammond. Also Present: County Administrative Officer (CAO) Richard Egan, County Counsel Robert Burns and Deputy Clerk of the Board Michele Yderraga.

Present: 7 - Aaron Albaugh, Aaron Albaugh, Chris Gallagher, David Teeter, Jeff Hemphill, Jeff Hemphill and Tom Hammond

Excuse: 0

COUNTY COUNSEL

ASSESSMENT APPEALS

SUBJECT: Imposition of a fee for the filing of assessment appeals application.

FISCAL IMPACT: Unknown.

ACTION REQUESTED: 1) Receive report; and 2) provide direction to staff.

County Counsel Burns gave a brief overview of the filing for applications for changed assessments. County Counsel Burns also stated there was a resolution being presented from the Assessment Appeals Board (AAB) which lays out their position and need for a filing fee to be established. The AAB requested this item to be brought to the Board of Supervisors for review. County Counsel Burns discussed the costs associated with filing, processing, hearings, and how a small fee would do a couple of things. Such as encouraging applicants to realistically view their case. County Counsel Burns proceeded to inform the Board the number of applications submitted over the past five years and the AAB is currently caught up with an overwhelming amount of applications, with just a few outstanding. Brief discussion was held regarding how an application fee would be divided amongst departments. County Counsel Burns informed the Board the fee would go to the General Fund. Additional discussion was made regarding a per application fee or a per parcel fee. County Counsel Burns gave

a brief overview of land with several parcel numbers and how the Assessor's Office use of parcel numbers for assessment. Supervisor Teeter requested an example by legal parcel and APN number.

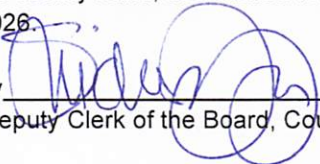
CAO Egan was absent from 11:31 a.m. - 11:43 a.m.

County of Lassen County)
State of California) ss.

I, Michele J Yderraga, Deputy Clerk of the Board of the Assessment Appeals Board, County of Lassen, State of California, do hereby certify the foregoing to be a full, true and correct copy of the minute order of said Assessment Appeals Board on above date.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed the Official Seal of the said Assessment Appeals this 6th day of April, 2026.



By 
Deputy Clerk of the Board, County of Lassen, Board of Supervisors