



Agenda Date: 7/24/2007
Agenda Placement: 8A
Set Time: 9:00 AM PUBLIC HEARING
Estimated Report Time: 15 minutes

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Britt Ferguson for Watt, Nancy - County Executive Officer
Clerk of the Board
REPORT BY: Gladys Coil, Administrative Manager-Clerk of the Board , 253-4196
SUBJECT: Abatement of Penalty - Arroyo

RECOMMENDATION

Consideration and possible action regarding an Application filed by Baudelina A. Arroyo requesting abatement of the penalty for failure to file a Change of Ownership Statement for Assessor's Parcel Number 038-143-003.

EXECUTIVE SUMMARY

Pursuant to Revenue and Taxation Code (R&T Code) Section 482, a mandatory penalty is assessed when a Change of Ownership Statement is not filed timely with the Assessor, as required by R&T Code Section 480(a). An Application for Change of Ownership Abatement of Penalty was filed with the Clerk of the Board by Baudelina A. Arroyo for hearing by the Board of Supervisors.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

On April 2, 2007, the office of the Clerk of the Board received an Application for Change of Ownership Abatement of

Penalty from Baudelina A. Arroyo. The penalty was assessed because she did not timely file a Change of Ownership Statement.

Pursuant to Revenue and Taxation Code Section 482, a mandatory penalty of the greater of \$100 or ten (10) percent of the taxes applicable to the new base year value following a change in ownership of real property or a mobile home, but not to exceed \$2,500, is added to the assessment roll when a property owner fails to file a Change of Ownership Statement within the required time frame of within 45 days from the date of a written request by the Assessor.

On November 6, 2006 Ms. Baudelina A. Arroyo recorded Deed 2006-0040543 taking title to Assessor parcel No. 038-143-003. The deed was marked Ownership Report Not Filed (ORNF) due to the fact that a Preliminary Change in Ownership Report (PCOR) was not filed with the deed as required by Revenue and Taxation Code Section 480.3

In Ms. Arroyo's Application for Change of Ownership Abatement of Penalty she states her reason for seeking abatement of the penalty that she filed late is because she accidentally misplaced the notice and forgot about it until she received the penalty letter dated March 12, 2007. Upon receipt of the penalty letter Ms. Arroyo filed the Change of ownership statement with the Assessor's office.

On January 9, 2007 the assessor's office sent Ms. Arroyo a letter and a change of ownership form by first class mail because a Preliminary Change of Ownership Record (PCOR) had not been filed with the Deed. On February 9, 2007 a second notice and a change of ownership form was mail via certified mail to Ms. Arroyo. The return receipt was returned signed by Maria L. Arroyo on February 10, 2007. A third penalty letter was sent on March 12, 2007 to Ms. Arroyo via certified mail. The return receipt signed with an illegible signature was returned to the Assessor's office on March 13, 2007.

On March 30, 2007 a Preliminary Change of Ownership Report was returned to the Assessor's office by delivery to the public service counter.

SUPPORTING DOCUMENTS

- A . Application for Abatement of Penalty
- B . Certified Letter to Notice Hearing
- C . Memo from Assessor

CEO Recommendation: Approve

Reviewed By: Molly Rattigan