

POLICY MANUAL

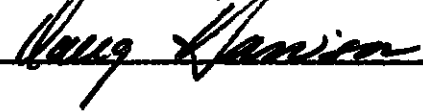
Date Adopted : October 13, 1987

Classification : AD VALOREM ASSESSMENT
TAXES

Date Last Amended :
November 10, 1987,
October 8, 1991

Subject : FLOOD CONTROL SYSTEM
PROJECT ASSESSMENTS

Approved by :



A. OBJECTION TO THE ASSESSMENT

The owner of property subject to such assessment may file an objection to the assessment levied on his or her property on the basis of any one or more of the following:

- (1) an error in the determination of the parcel's size;
- (2) an error in the determination of the parcel's use;
- (3) an error in the assignment of the zone of benefit to the parcel; and,
- (4) an error in the mathematical computation of the assessment.

B. PROCEDURES FOR FILING OBJECTION ADMINISTRATIVE REVIEW AND APPEAL

The property owners and District shall adhere to the following procedures in undertaking assessment objections, administrative reviews and appeals therefrom.

1. Not later than the deadline for payment of the first installment of the Fresno County Tax Bill, the property owner must submit a written objection stating his or her belief that an improper assessment was made and the reason why it is improper. All supporting documents must be attached to the objection. The objection must also include the assessor's parcel number for which the objection is being undertaken, amount of assessment, and name, address, and telephone number of owner.
2. Failure by the property owner to so submit such a written objection and prescribed information shall constitute a waiver of any such objection.
3. The objection must be addressed to the District Secretary and mailed or delivered to the District office.

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4. The District General Manager, Within thirty days of receipt of the objection, shall make an initial determination of whether there has been an error and so inform the property owner by mail.
5. If the District General Manager determines that there has been an error, he or she shall correct the appropriate records and refund any over-payment by the property owner. The property owner shall subsequently be assessed in accordance with the corrected assessment.
6. If the District General Manager determines that there has been no error and the property owner still disputes the accuracy of the assessment, he or she must notify the District General Manager of the desire to appeal such determination in writing within fifteen days of the District's mailing of its notice of an adverse determination.

C. HEARINGS ON APPEAL OF ADMINISTRATIVE REVIEW DETERMINATION

Appeals of the administrative review determination shall be heard pursuant to the following:

1. The District General Manager shall cause to be scheduled within forty-five days of receipt of the property owner's appeal a hearing on such appeal; and, the General Manager shall provide to the property owner a written notice by Certified Mail of the date, time and location at which the hearing will be conducted.
2. The hearing of the appeal shall be conducted no earlier than fifteen days, and no later than sixty days, after mailing of the notice of hearing to the property owner.
3. On the date of the hearing, the property owner shall bring all relevant information to the hearing.
4. The hearing shall be before a hearing board composed of not less than any three members of the District's Board of

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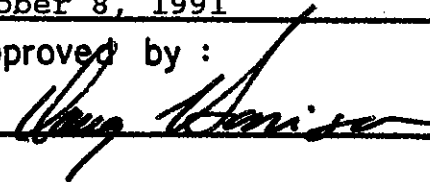
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Directors, and may be composed of the entire Board of Directors, the composition of such hearing body determined by the District.

5. The property owner and the District staff shall be given an opportunity to present information concerning the appealed assessment, including any documents supporting the objection and the General Manager's determination.
6. The hearing board shall be allowed to ask any relevant questions.
7. The administrative hearing shall be tape recorded.
8. The hearing board shall render its decision in writing to the property owner and the District within fifteen days of the close of the hearing.

D. ADMINISTRATIVE REMEDY

It is the desire of the District to provide the property owner with an efficient informal procedure to allow him or her an opportunity to be heard regarding an assessment. The above outlined procedure is the sole administrative remedy for redress of the objections regarding the subject assessment.

E. REQUEST FOR RECONSIDERATION OF ZONES OF BENEFIT
LAND USE CATEGORIES AND FACTORS

Requests concerning review of the Zones of Benefit, land use categories and factors shall be pursued pursuant to Section 23 (e) of the Fresno Metropolitan Flood Control District Act of 1955, California Water Code Appendix.