

NOTICE:

On July 18, 2000, the Kings County Board of Supervisors adopted Resolution No. 00-067 adopting local rules for processing applications for reduction in value under Revenue and Taxation Code Section 1063. A copy of the resolution is attached for your information.

I would like to call your attention to the following sections, which are of particular importance when filing your application.

Rule 1 – Deadline for Filing. “ ... A postage meter date shall not be sufficient to satisfy the postmark requirement. It is the taxpayer’s obligation to ensure that a postmark is affixed to the envelope by the United States Postal Service.”

Rule 3. Hearings Deposit. For all applications other than those involving owner-occupied single family dwellings, the applicant shall submit with the application a hearing deposit in the amount of two hundred dollars (\$200).

If a hearing is held on the application and the applicant appears, the hearing deposit shall be refunded to the applicant.

If the applicant withdraws the application at least thirty days prior to the date of a scheduled hearing, the hearing deposit shall be refunded to the applicant.

If the applicant fails to appear at the time scheduled for the hearing, or if the applicant withdraws the application less than thirty days prior to the date of the hearing, the deposit shall be retained by the Board and deposited in the general fund of the County.

Rule 4. Findings Deposit. For all applications for which an applicant requests written findings of fact, the applicant shall submit a deposit in the amount of one hundred (\$100) prior to the start of the hearing, unless prior to the start of the hearing the applicant withdraws in writing the request for such findings.

If the applicant does not submit the findings deposit as herein required, the applicant will be deemed to have waived the demand for findings, and findings shall not be prepared.

At the time the proposed findings and decision are submitted to the Board, Counsel to the Board shall also submit a statement of the actual costs of preparing the findings. If the actual costs are less than the deposit, the overpaid amount shall be returned to the applicant. If the actual costs are more than the deposit, the applicant shall be billed for the balance, and the applicant shall pay the bill before the findings are transmitted to the applicant. Any amounts paid as deposit and as payment for actual costs shall be deposited in the general fund of the County.