

RESOLUTION NO. 20-18

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA REGARDING THE ABATEMENT OF CERTAIN CHANGE IN OWNERSHIP STATEMENT PENALTIES

WHEREAS, California Revenue and Taxation Code section 480 provides for the filing of a Change in Ownership Statement by any locally assessed transferee (Assessee) who acquires real property, a manufactured home or a floating home subject to local property taxation within the County of Santa Barbara and assessment by the Santa Barbara County Assessor; and

WHEREAS, California Revenue and Taxation Code section 482(a) provides that if an Assessee fails to file the Change in Ownership Statement within a specified time after the Assessor requests one be filed, a penalty shall, except as otherwise provided in the section, be added to the assessment made on the roll; and

WHEREAS, California Revenue and Taxation Code section 483(a) requires an Assessee to go before the local County Assessment Appeals Board to seek abatement of the penalty; and

WHEREAS, California Revenue and Taxation Code section 483(b) provides that the Board of Supervisors may adopt a resolution making Code section 483(a) inapplicable. In such a case, the Assessor may abate the penalty if the Assessee files a completed Change in ownership Statement not later than 60 days after the date on which the Assessee was notified of the penalty.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

- Section 1. All of the above recitals are true and correct.
- Section 2. The provisions of California Revenue and Taxation Code section 483(a) shall not apply to the Change in Ownership Statement penalty provided by California Revenue and Taxation code section 482 (a).
- Section 3. Pursuant to California Revenue and Taxation Code section 483 (b), the Board authorizes the abatement of the Change in Ownership penalty provided by California Revenue and Taxation Code section 482 (a) by the Santa Barbara County Assessor, if the Assessee files the Change in Ownership Statement with the Santa Barbara County Assessor within 60 days after the date the Assessor notified the Assessee of the penalty.
- Section 4. If the Change in Ownership Statement penalty is abated, it shall be canceled or refunded in the same manner as an amount of tax erroneously charged or collected.
- Section 6. This Resolution shall take effect immediately upon its adoption.

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PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara at a regular meeting of the Board of Supervisors of the County of Santa Barbara, State of California, held on this 4th day of February, 2020, by the following vote:

AYES: 5

NOS: 0

ABSTAIN: 0

ABSENT 0

ATTEST:

Mona Miyasato
County Executive Officer
Clerk of the Board

By: 
Deputy Clerk

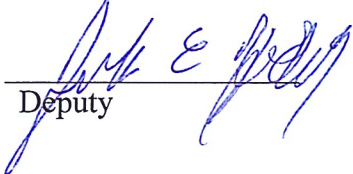
**COUNTY OF SANTA
BARBARA:**

By: 
Chair, Board of Supervisors

Date: 2-4-20


**RECOMMENDED FOR
APPROVAL:**

Joseph E. Holland
Santa Barbara County
Clerk-Recorder-Assessor

By: 
Deputy

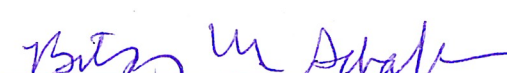
APPROVED AS TO FORM:

Michael C. Ghizzoni
Santa Barbara County
County Counsel

By: 
Deputy County Counsel

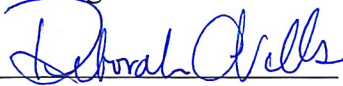
**APPROVED AS TO
ACCOUNTING FORM:**

Betsy Schaffer, CPA
Santa Barbara County
Auditor-Controller

By: 
Deputy

APPROVED AS TO FORM:

Ray Aromatorio
Santa Barbara County
Risk Management

By: 
Deputy