

POLICY TITLE: ASSESSMENT AND SPECIAL TAX APPEAL PROCESS 3150

3150.010 Appeals from the levy of assessments for Assessment District's and Special Tax. Appeals of assessments or special taxes levied by the District will be conducted in accordance with the following procedures: Notice of Right to Appeal. Within ten (10) days after the special tax and assessments for each year have been levied, the District shall cause a Notice of Right to Appeal to be published once a week for two successive weeks in a newspaper of general circulation within the District, and will post said notice in at least three (3) prominent places within the District. Such notice shall be substantially in the form contained in Section 2 of this procedure.

3150.020 The notice shall read as follows:

NOTICE OF APPEAL PROCEDURES FOR ISLA VISTA RECREATION AND PARK DISTRICT ASSESSMENT DISTRICT NO. #2 & #3 and SPECIAL TAX FOR PARK MAINTENANCE AND IMPROVEMENTS AND RECREATION PROGRAMS.

"Appeals from, or objections to, the levy of the special tax and assessment for the fiscal year 2009-2010 may be filed with the Isla Vista Recreation and Park District, in writing, on or before December 31st, 2010. Copies of the appeal policy may be obtained at the Park District office located at 961 Embarcadero Del Mar, Isla Vista, California 93117. If you do not file a written appeal within the time prescribed, you will lose your right to object to the tax and the assessment."

3150.030 Appeals of the amount of the special assessment or of the special tax (both referred to as the "assessment") for a parcel, or any component of the assessment, must be made in accordance with the following:

An appeal shall be initiated by the owner of any property subject to the levy of an assessment (herein called "Taxpayer") by written application to "Board of Directors of the Isla Vista Recreation & Park District, 961 Embarcadero Del Mar, Isla Vista, California, 93117." The application must be received no later than one hundred and fifty (150) days after the levy of the assessment. If the application is received within said 150 day period, the assessment may be corrected for the current and all future years, if appropriate. If the application is not received within said 150 day period, the assessment may be corrected for future years only, if appropriate. However, if the reason for a change of the assessment is a district clerical error, the correction may also be made for one prior year if the application is received within the 150 day period, and for the current year if the application is not received within said period.

Any such application for reduction shall set forth all facts upon which the taxpayer relies as support for the assessment reduction sought. The application must give the mailing address of the taxpayer, must specify by the street address or assessor's parcel number the location of the parcel for which the assessment is being appealed and must

contain a statement under penalty of perjury that the facts set forth in the application are true. If the district's staff and the appealing taxpayer do not agree on a resolution of the matters presented by the appeal, the application shall be set for hearing before the Board of Directors of the Isla Vista Recreation and Park District (the "Board") as soon as reasonably possible. Notice of such hearing shall be mailed to the appealing taxpayer at least fourteen (14) days in advance of the date of the hearing. Filing of an appeal is not grounds for failing to timely pay the entire assessment specified as due on the tax bill. A record of all appeals consisting of the written application and the decision of the Board will be available as public record.

The taxpayer is not required to be present at the hearing. If present, the taxpayer may present any relevant evidence and may be examined under oath by the District's representative and by members of the Board. The District's representative may also present any relevant evidence and may be examined under oath by the taxpayer and by members of the Board. The burden of proof on any factual questions shall be on the taxpayer.

Within forty (40) days after the hearing, the Board, by majority vote, shall determine if any component of the assessment shall be adjusted and by how much. If the assessment is reduced or increased as a result of the decision of the Board, the assessment shall be refunded or collected, insofar as feasible, in the same manner as secured roll ad valorem property taxes.



Appeal Application to the
Board of Directors
Isla Vista Recreation & Park District
961 Embarcadero Del Mar, Isla Vista, CA 93117
Telephone: (805) 968-2017 Fax: (805) 968-2829

APPEAL FOR 1997 SPECIAL TAXES Please read appeal policy before completing.

NAME AND MAILING ADDRESS

TELEPHONE NUMBER
(8 a.m. – 5 p.m.)

PROPERTY DESCRIPTION

Parcel No. _____

Address of dwelling _____

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER-OCCUPANT	DATE
SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT	DATE

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this form.

REASON FOR APPEAL:

WHAT ACTION ARE YOU REQUESTING?