



Sutter Butte Flood Control Agency

A Partnership for Flood Safety

Sutter Butte Flood Control Agency Property Assessment Appeals Process

Appeals Process Overview

November 1 is the deadline for corrections to the current fiscal year's tax bill. **Appeals received after November 1 will be considered for correction in the following fiscal year.** Any such corrections, cancellations or refunds shall be limited to current or future fiscal years and shall not be granted retroactively.

Property owners appealing their assessments must notify SBFCA in writing at the Agency's mailing address (1227 Bridge Street, Suite C, Yuba City, CA 95991) or email address (appeals@sutterbutteflood.org). The Assessor's parcel number, description of basis of appeal, and any supporting documentation must be included. SBFCA staff will acknowledge receipt of the appeal within five (5) business days, and will inform the property owner of the outcome of the review within fifteen (15) business days. **Questions? Call the Assessment District Hotline at 530-870-4425.**

Additional Information

As noted in Section 4.6 of the Engineer's Report, when dealing with the thousands of parcels that will be part of the Assessment District, using information from the Sutter and Butte County Assessor's Office as the primary source of data for individual parcel characteristics may lead to some errors and some circumstances that do not precisely fit the intent of the new district. Where such circumstances are discovered, either by the persons administering the Assessment District or by the owners of the properties affected, the Executive Director of SBFCA (or his or her designee) shall review such circumstances. The Executive Director (or his or her designee) shall determine if corrections or adjustments are appropriate, any such corrections or adjustments being consistent with the concept, intent and parameters of the Assessment District as set forth herein. Unless such proposed changes are appealed to the SBFCA Board of Directors, they will be incorporated into the assessment roll.

The Executive Director shall delegate to appropriate SBFCA staff the responsibility to log all appeals that are made in person, by mail, by email, by teleconference, or otherwise. SBFCA staff shall determine which appeals may be easily resolved and shall resolve them. The Board anticipates these kinds of appeals will include the correction of structure square footage, property size, land use designations, the existence or absence of structures, and related items. Where SBFCA staff is able to resolve the appeal, SBFCA staff shall provide notification of the resolution of the appeal to the property owner with a statement that explains the resolution, and shall thereafter create a log of the resolution of the appeal. If the property owner is not satisfied with the result of the appeal, or if SBFCA staff determined that the appeal could not be easily resolved, the matter shall be referred to the Executive Director (or his or her designee).

Where an appeal is to be presented to the Executive Director (or his or her designee), SBFCA staff shall forward all evidence provided by the appealing property owner to the Executive Director (or his or her designee), and shall also present a staff report providing all necessary and additional information (if any) compiled by staff to better inform the decision of the Executive Director (or his or her designee). Based upon the information received, the Executive Director (or his or her designee) shall make a decision on the appeal and shall provide a written statement of his or her decision.

All decisions on appeals by SBFCA staff and the Executive Director (or his or her designee) shall be based upon the documentary evidence presented by the appealing property owner, along with any additional information

compiled by SBFCA staff, and shall be guided by the following principles: (i) based upon the work previously done, as documented in the Engineer's Report, all properties proposed to be assessed, and the structures located thereon, are believed to receive a benefit from the work proposed to be performed by SBFCA; (ii) due to the ever-changing use of structures (particularly agricultural, commercial, and industrial), it is not reasonable to base an assessment upon whether a structure is currently occupied or not, so the assessment should be based upon an assumption that the structure will be occupied, unless evidence is presented that the structure will very rarely be occupied by contents that can be damaged; (iii) with a set of over 34,000 properties, even with the use of complex hydrologic and hydraulic modeling, flood depths are still estimates and it is presumed that a structure (and its contents) will benefit from flood damage reduction, unless the property owner can present compelling evidence otherwise; and (iv) the assessment district is designed to fairly determine the benefits received by each property (including its structure and the contents).

If a property owner is not satisfied with the results of his or her appeal to the Executive Director (or his or her designee), the property owner shall be permitted to appeal to the Board directly. In such cases the Executive Director shall place the appeal on the Board's agenda, prepare a staff report to the Board to provide to the Board all necessary background, and shall schedule time for the property owner to directly address the Board. Decisions of the Board on such appeals shall not be subject to reconsideration by the Board unless so requested by the Board itself.

The SBFCA assessment roll is submitted to the Sutter County and Butte County Auditor/Tax Collectors in late August each year. The assessments are included on the respective county tax bills mailed directly to property owners in October. Payment of tax bills is due in two equal installments on November 1st and the following February 1st and delinquent after December 10th and April 10th respectively. To provide for the timely processing of any property owner appeals of the data and characteristics used to calculate the assessment, November 1st shall be the last day for receipt of property owner requests to review and, if appropriate, revise the parcel characteristics used to calculate assessments (parcel acreage, structure square footage, land use category, benefit area, flood depth zone) to be processed in time for corrections to the tax bill. All appeals received after November 1 will be considered for, and any resulting changes to assessments reflected in, the tax roll for the next fiscal year.

As stated in SBFCA resolution 10-004, article #12: The assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board or by order of the Executive Director of The Agency. Any such corrections, cancellations or refunds shall be limited to current or future fiscal years and shall not be granted retroactively.

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