

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Special Assessment Payments - County Property

**Policy
Number**

F-5

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Purpose

To establish the practice of the County paying its share of special assessments levied in districts in which the County owns property because of the benefits received from the improvements or services.

Background

The County owns land in various parts of the County, and some of this property is within special assessment districts. If the County did not pay the assessment on its property, the costs would be borne by a smaller number of taxpayers in the district or the jurisdiction responsible for the assessment. Inasmuch as the assessments levied against the County are for improvements or services from which the County benefits, it would appear more equitable for the taxpayers throughout the County to share the burden. Additionally, under Proposition 218 approved by the voters on November 5, 1996, local governmental entities generally are not exempt from special assessments.

Policy

It is the policy of the Board of Supervisors that:

The County pay special assessments levied against County-owned property before November 5, 1996 because of the benefit received from the improvements or services. For special assessments levied against County-owned property after November 5, 1996, the County must pay the assessment unless the County demonstrates by clear and convincing evidence that the County property receives no special benefit. (Cal. Const. art. XIII D, § 4(a).)

Sunset Date

This policy will be reviewed for continuance by 12-31-2020.

Board Action

9-11-56 (31)
9-5-56 CAO Letter
6-23-69 (98)
6-20-89 (63)
5-15-96 (11)
02-27-07 (10)
12-09-08 (33)
08-06-13 (8)

CAO Reference

Department of General Services