

MEMORANDUM

DATE: June 22, 2004

TO: The Board of Supervisors

FROM: Richard J. Sebastian, Director of Real Estate Assessments

SUBJECT: Ordinance to Amend and Reordain Chapter 20, Taxation, Article I, In General; Section 20-4, Assessment of New Buildings and Computation of Tax Thereon; When Penalty Accrues for Nonpayment

Attached for consideration is a proposed change to County Ordinance, Section 20-4, Assessment of new buildings and computation of tax thereon; when penalty accrues for nonpayment. This change is necessary to modify the dates of the existing ordinance to correspond to the months of the fiscal year, July 1 to June 30, rather than the current ordinance, which refers to dates of a calendar year cycle. No operational changes will be needed as we are currently performing assessments, using the correct fiscal year dates.

Staff recommends adoption of the attached ordinance.

Richard J. Sebastian

CONCUR:

John E. McDonald

RJS/gs
ordassess.mem

Attachment