RESOLUTION REQUESTING A REVIEW OF THE ASSESSING PRACTICES
OF THE STATE BOARD OF EQUALIZATION IN REFERENCE TO STATE
ASSESSED PROPERTY.

WHEREAS, Section 14 of Article XIII of the Constitution
of the State of California requires that all property assessed by
the State Board of Equalization shall be subject to taxation to
the same extent and in the same manner as other property, and

WHEREAS, studies heretofore have been made indicating a
variance in assessing practices between the counties and the
state, and between the fiscal year 1958-59 and 1970-71, the
valuation of the property upon the secured roll of the County of
Mariposa has increased from the sum of $6,755,810.00 to $25,003,240.00
during said period the valuation of the Public Utility roll assessed
by the State Board of Equalization has increased from the sum of
$1,721,170.00 to $2,046,650.00, and

WHEREAS, there appears to be no acceptable explanation
as to the wide variance between the local valuation and assessment
of property and that of the State Board of Equalization, and

WHEREAS, no satisfactory explanation of such variance
and discrepancy has been forthcoming from those charged with the
valuation and preparation of the respective rolls, and

WHEREAS, during said period of time, inflation and
appreciation of values has been consistently upward, and

WHEREAS, good government requires that all taxpayers
within the State of California be equitably assessed so that no
unjust tax burden fall on any particular group, industry, corpora-
tion or persons, and

WHEREAS, Senate Concurrent Resolution No. 65 (1969) re-

tating to the creation of the Joint Committee on Assessment
Practices sets forth reasons why the assessment practices of local
WHEREAS, a report has been made to the Committee established pursuant to Senate Concurrent Resolution No. 65, and
WHEREAS, said report is not comprehensive enough to establish the correctness of assessing practices as such practices relate to assessment of utility properties.

NOW, THEREFORE, BE IT RESOLVED, that the legislature be requested to make further and all necessary appropriations to permit a Joint Interim Committee to make a detailed, thorough, and complete study and analysis of assessment practices as conducted by the local assessors and the State Board of Equalization, with reference to public utility properties, and to determine if there is any variance between the assessment practices of the State Board of Equalization and the practices of local assessors, and to make the necessary and proper recommendations to adjust and correct any inequities, if any be found.

BE IT FURTHER RESOLVED, that until such time as a report may be made by the said Joint Interim Committee that a detailed and itemized assessment roll showing the full market value and the assessed values for the utility properties within the respective counties be furnished to County Assessors and the Board of Supervisors of the respective counties, together with a full and complete set of rules and regulations of the State Board of Equalization showing the method and procedures adopted by said Board in arriving at said market and assessed valuation of utility properties within each county.

BE IT FURTHER RESOLVED, that copies of this Resolution be sent to Senator Howard Way, Assemblyman Eugene Chappie, Governor Ronald Reagan, John Lynch, member of the State Board of Equalization. County Supervisors Association of California, California
The foregoing Resolution was duly passed and adopted on this 18th day of August, 1970, by the following vote:

AYES: Davis, Hurlbert, Long, Moffitt, Richardson

NOES: None

NOT VOTING: None

ABSENT: None

Chairman, Board of Supervisors

ATTEST:

County Clerk and ex officio
Clerk of the Board of Supervisors