

## **RESOLUTION NO. .**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

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### **RESOLUTION REQUESTING THAT THE STATE BOARD OF EQUALIZATION PERMIT THE SAN MATEO COUNTY ASSESSOR TO EXAMINE THE STATE BOARD OF EQUALIZATION RECORDS.**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, the State Board of Equalization (the “SBE”) is responsible for annually assessing public utilities such as telephone, gas and power companies pursuant to California Constitution Article XIII, Section 19; and

**WHEREAS**, a “Master Settlement Agreement” entered into by all of the counties, the State of California and public utilities to settle lawsuits set a formula for valuation of public utilities by the SBE for fiscal years 1992-93 through 1999-2000; and

**WHEREAS**, the County is concerned that the SBE may modify its valuation methodology and may reduce utility valuations below fair market value, thereby reduce the amount of property taxes allocated to counties and other public entities; and

**WHEREAS**, Revenue and Taxation Code section 833, subsection (c) requires the SBE to permit the County Assessor or Auditor to examine any and all records of the SBE when requested by resolution of a County Board of Supervisors; and

**WHEREAS**, examination of SBE records will allow the County to monitor the

SBE value-setting process and to examine the valuation indicators for each utility industry and the SBE staff's recommended values for utilities; and

**WHEREAS**, the collection of such data may be useful to the County Assessor in valuing utility property that is transferred to the local roll; and

**NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the that the County of San Mateo hereby requests the SBE to permit the San Mateo County Assessor, or any duly authorized deputy or employees of the Assessor, to examine any and all records of the SBE.

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