

Item 5 - *Consideration of the User Classification Change Request and Appeal Process Revisions

On October 26, 2023 the Board adopted the User Classification Change Request and Appeal Process to ensure that each parcel subject to the fee is properly classified into the correct user class and is being charged the correct fee. Staff is proposing minor revisions to the process to accurately reflect the Butte County Auditor-Controller's Office tax bill procedures regarding collection and repayment of GSA fees.

Recommendation: Review and adopt the proposed changes.

- ▶ Time to file – Change from January 15th to March 15th
- ▶ Overpayment or Underpayment of Fees - If ~~;~~ changes to the user classification(s) are made as a result of the Classification Change Request process and, the landowner overpaid or underpaid their fees, the difference between the fees paid and revised amount shall be netted in the subsequent year's tax bill. Overages or undercharges ~~shall be entitled to a refund of the overpaid amount for the applicable year, which~~ shall be processed through the Butte County Auditor-Controller's tax bill process and ~~Office~~ according to their timelines.

- ▶ **Condition 1 / Upon Decision** - If approved, staff will notify the landowner of reclassification approval and require landowner signature(s) attesting to the change(s) and the Wyandotte Creek GSA-imposed conditions. Staff will ~~process~~ include the updated fees as part of the GSA's subsequent fiscal year's tax roll submittal to ~~a revised tax bill through~~ the Butte County Auditor-Controller's Office according to their processes and timelines. Overages and undercharges shall be netted in the subsequent fiscal year's tax bill. ~~for a refund upon confirmation that the original fee has been paid and received.~~
- ▶ **Condition 1 / Upon Decision** - If approved, staff will adjust ~~the~~ each user class's acreage and notify the landowner and require landowner signature(s) attesting to the change(s) and the Wyandotte Creek GSA-imposed conditions. Staff will include the updated fees as part of the GSA's subsequent fiscal year's tax roll submittal to the Butte County Auditor-Controller's Office according to their processes and timelines. Overages and undercharges shall be netted in the subsequent fiscal year's tax bill. ~~Staff will process a revised tax bill through the Butte County Auditor-Controller's Office according to their timelines for a refund upon confirmation that the original fee has been paid and received.~~