

Community Facility District #1  
**Library Assessment Appeal Form**

In accordance with Measure A, voted on and passed on November 9, 1988 by residents of Modoc County regarding an \$18.00 library assessment per land owner unit, please be advised of the following:

The special tax is paid each year, by each Modoc County landowner, regardless of the number of parcels held--as long as the method of holding is the same. A "LANDOWNER UNIT" is defined as: joint tenants, co-tenants, business entities (unincorporated), corporations, partnerships, and sole owners.

A landowner may be subject to more than one levy if he/she owns more than one parcel as a member of different landowner units. For example, a landowner holding a parcel in joint tenancy, a parcel in partnership, and a parcel as sole owner may be subject to three levies.

**If there is ANY difference in name from one title deed to another, each different name will create another \$18.00 library assessment. This includes differences such as initials on one and not on another, alternate versions of names (William/Bill etc.), and spaces or periods. Additional assessments caused by the above mentioned variances can be appealed by returning this form to the library.**

If you feel you have been levied in error, please complete this form, and **ATTACH COPIES OF TAX BILLS**. The deadline for filing an appeal is sixty (60) days from receipt of tax bill. **All taxes must be paid in full. Refunds will be issued for approved appeals.**

**APPEALS WILL NOT BE ACCEPTED AFTER JANUARY 31, 2012.**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone: \_\_ (\_\_\_\_) \_\_\_\_\_ Date: \_\_\_\_\_

**PLEASE ATTACH COPIES OF ALL TAX BILLS LISTING A LIBRARY ASSESSMENT**

**Return this completed form, COPIES OF YOUR TAX BILLS and any other attachments to: MODOC COUNTY LIBRARY, 212 West Third Street, Alturas, CA 96101.**

For further clarification or information, please call the Modoc County Library at 530-233-6358.

The County Board of Supervisors, meeting as Board of Directors of Community Facility District #1 (Library District), will make all final decisions regarding appeals at a public hearing in April. Notice of hearing will be sent to you 30 days prior. Refunds will be issued after the April hearing and verification of received tax payment.