



Finance Department

2026-27 Tax Roll Contested Special Assessments

June 15, 2026



- **Public Hearing:** Held on June 1st to approve annual Tax Roll assessments.
- **Contested Items:** Six assessments were formally contested during the hearing.
- **Council Direction:** Staff was directed to evaluate the contested items and return with recommendations.

- **Proper Notice:** Staff confirmed all property owners received proper legal notification.
- **Appeal Expiration:** Verified that all administrative appeal periods have expired.

Placement of all six contested assessments on the 2026-27 Tax Roll:

- **Code Enforcement: (3) items**
- **Utility Billing: (2) items**
- **Animal Control Services: (1) item**

Outstanding balances paid by **June 30, 2026**, will be removed from the final Tax Roll submittal.

Staff Recommends:

Adoption of Resolution 2026-44, authorizing the placement of contested assessments on the Tulare County secured property tax roll.



VISALIA