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2-28.ord  
2/19/97



**AMENDED ORDINANCE No. 4442**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES  
ORDAIN AS FOLLOWS:**

Section 1. Chapter 2.28 of Title 2 of the El Dorado County Ordinance Code is hereby added to read as follows:

**2.28 County Assessment Appeals Board**

**2.28.010 Established.** There is established an assessment appeals board for the county, pursuant to California Constitution, article XIII, section 16, and Revenue and Taxation Code section 1601 *et seq.*. This chapter shall be known as the county assessment appeals board ordinance.

**2.28.020 Purpose and duties.** One assessment appeals board has been created in El Dorado County to constitute the county board of equalization that shall equalize the values of all property on the local assessment roll by adjusting individual assessments. It shall be the duty of the assessment appeals board to exercise their powers in the manner and subject to the limitations specified by California law.

**2.28.030 Composition.** The assessment appeals board shall consist of five members but the assessment appeals board shall only act as a three-member panel designated from time to time by the clerk of the assessment appeals board pursuant to the authority of Revenue and Taxation Code section 1622.1.

**2.28.040 Selection.** The county board of supervisors shall directly appoint members of the assessment appeals board from those qualified persons nominated by members of the board of supervisors. Approval of each member shall be by majority vote of the board of supervisors.

Upon the expiration of any term of office or the occurrence of a vacancy on the assessment appeals board, the board of supervisors shall fill such office or vacancy by direct appointment. Anyone appointed to fill a vacancy during the term of a regular member shall serve for the remainder of the unexpired term.

2.28.050 Qualifications. A person shall be eligible for nomination for membership only if he or she has a minimum of five years professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization or is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation or as otherwise provided by law.

New members of the assessment appeals board are encouraged to complete a training course conducted by the State Board of Equalization as soon as is reasonably possible within one year of taking office.

2.28.060 Term of Office. The term of office shall be three years beginning on the first Monday in September except that upon the original selection, the first two members shall serve for a term of three years following the date of the creation of the assessment appeals board, the second two members selected shall serve for a term of two years beginning on such date and the fifth member selected shall serve for a term of one year beginning on such date. Members shall be assigned terms in such a manner that the terms of no more than two offices shall expire in any one year.

2.28.070 Compensation. The board of supervisors shall fix the compensation for members of the assessment appeals board by resolution from time to time.

2.28.080 Rules of Notice and Procedures. Rules of notice and procedures shall be adopted by the board of supervisors by resolution from time to time.

2.28.090. Administrative Support. The board of supervisors shall furnish clerical or other assistance to the assessment appeals board as it deems appropriate.

2.28.100 County Counsel Support. The county counsel or his or her authorized deputy shall serve as legal advisor to the assessment appeals board and shall attend meetings and hearings upon request.

Section 2. This ordinance shall take effect and become effective thirty (30) days following adoption hereof



PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 11TH day of MARCH, 1997, by the following vote of said Board:

SUPERVISORS:	J. MARK NIELSEN
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**Ayes:** SUPERVISORS: J. MARK NIELSEN,  
WALTER L. SHULTZ, JOHN E. UPTON

**ATTEST**

**DIXIE L. FOOTE**

Clerk of the Board of Supervisors

By

Deputy Clerk

Noes: SUPERVISORS: BRADLEY, & NUTTING

Absent: NONE

Chairman, Board of Supervisors

**I CERTIFY THAT:**

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

Date \_\_\_\_\_

**ATTEST:** DIXIE L. FOOTE, Clerk of the Board of Supervisors  
of the County of El Dorado, State of California.

By

Deputy Clerk