

CALIFORNIA
REVENUE AND TAXATION CODE

1622.1. (a) As an alternative to the selection procedure provided in Section 1622, the county board of supervisors may, by ordinance, elect to appoint directly the members of the assessment appeals board. Approval of each member shall be by majority vote of the board of supervisors.

(b) An assessment appeals board appointed pursuant to this section may consist of three or five members. If a five-member board is appointed, the board shall only act as a three-member panel designated from time to time by the clerk of the assessment appeals board. If a five-member board is appointed, the term of office of these members shall be three years except that upon the original selection of these members, the members shall be assigned terms in such a manner that the terms of no more than two offices shall expire in any one year.

JMK:ks
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:

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

ATTEST

DIXIE L. FOOTE
Clerk of the Board of Supervisors

By Margaret B. Moody
Deputy Clerk

Noes: SUPERVISORS: BRADLEY, & NUTTING
Absent: NONE

[Signature]
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

EL DORADO COUNTY
OFFICE OF
THE COUNTY COUNSEL

COUNTY COUNSEL
LOUIS B. GREEN

CHIEF ASS'T. COUNTY COUNSEL
EDWARD L. KNAPP

DEPUTY COUNTY COUNSEL

CHERIE J. VALLELUNGA
THOMAS R. PARKER
VICKI J. FINUCANE
THOMAS D. CLIMPSTON
JUDITH M. KERR
PATRICIA E. BECK
CAROLYN N. PHILLIPS

COUNTY GOVERNMENT CENTER
330 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(916) 621-5770
FAX# (916) 621-2937

Legal Assistants
RUDY LIMON
JOHN F. MARTIN

February 25, 1997

Board of Supervisors
El Dorado County
330 Fair Lane
Placerville, CA 95667

Subject: Creation of assessment appeals board

Recommendation: Introduce ordinance.

1. Decide whether to introduce the proposed ordinance which provides for the appointment of one assessment appeals board consisting of five members to constitute the county board of equalization.

2. Decide whether to include a provision in the ordinance for use of hearing officers.

3. If you decide to include hearing officers in the ordinance, decide whether to approve in concept one of two resolutions that are authorized by state statutes. A resolution would be necessary to define the scope of power of a hearing officer. The resolution that is approved in concept by the board, would be presented to the board of supervisors at a later date and after an ordinance is adopted.

Resolution one provides that the hearing officer may conduct hearings where the total assessed value of the property under consideration does not exceed \$500,000.00 or the property is a single family dwelling, condominium, or cooperative or a multiple family dwelling of four units or less regardless of value. Upon recommendation of the assessment hearing officer, the assessment appeals board must establish the assessed value for the property at the value recommended by the hearing officer.

In contrast, resolution two would allow the hearing officer to conduct hearings on any property regardless of value. It would allow the assessment hearing officer to make recommendations to the assessment appeals board and unlike option one, the recommendation of the hearing officer could be accepted or rejected by the

assessment appeals board. If the recommendation is rejected, the assessment appeals board would be required to set the matter for another hearing by the assessment appeals board.

4. If hearing officers are incorporated into the ordinance, the board of supervisors should also decide whether to approve in concept a resolution that would require the assent of the assessor in addition to that of the applicant, prior to using the services of a hearing officer. In addition either the applicant or the assessor would have the option of requesting a hearing before the assessment appeals board after receiving the hearing officer's report and recommendation.

Reason For Recommendation: Directed by Board to draft ordinance on January 7, 1997.

Fiscal Impact: Cost increase is variable. There will be an increase in expenses associated with compensation for services of assessment appeals board members. For example, if a resolution is adopted that fixes compensation for assessment appeals board members at \$50 per session or \$100 for a full day of service, the county would incur an additional \$150 to \$300 per day for the services of the board members along with administrative costs associated with processing these claims. The clerk of the board of equalization informed us that it is typical for the board of equalization to meet between six to ten times per year. As a result we can estimate an additional cost of approximately \$900.00 to \$3,000.00 per year for the services of assessment appeals board members.

If applicable, the services of a hearing officer would also result in additional costs to the county. For example, in the event the board of supervisors elects to contract with the Office of Administrative Hearings (OAH) for services of an administrative law judge pursuant to Revenue and Taxation Code section 1636 et. seq., the OAH currently charges an initial fee of \$46 per case along with \$136 per hour for the services of an administrative law judge. The hourly fee is charged for any kind of service associated with working on the case including but not limited to travel time.

Alternatively, compensation for hearing officers that are not provided by the OAH would be set by the board of supervisors by resolution. At this time, it is not clear what rate of compensation the Board would fix by resolution.

In the event the board does include a hearing officer provisions in the assessment appeals board ordinance, staff will follow up with a more detailed analysis of the fiscal impact.

Action to be taken following introduction of an ordinance:

1. Following the statutory waiting period for passage, the board would adopt the ordinance.

In addition, following adoption of the ordinance the board should consider the following actions:

2. If applicable, adopt resolutions in regard to use of hearing officers as outlined above.

3. Adopt a resolution to fix compensation for members of the assessment appeals board. Supervisor Nielsen has suggested that members be paid \$50.00 per morning or afternoon session. A full day would constitute two sessions. The board may wish to consider four or less hours of service per day as one session and a full day as four or more hours per day.

4. Adopt a resolution in regard to rules of notice and procedures for the assessment appeals board as required by California Constitution, article XIII, section 16. We would recommend that the board of supervisors adopt the notice and procedures rules that are currently used by the county board of equalization.

Very truly yours,

LOUIS B. GREEN
COUNTY COUNSEL

By 
JUDITH M. KERR
DEPUTY COUNTY COUNSEL

JMK:ks
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JMK:ks
app.res
4/11/97



RESOLUTION No. 80-97

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, that pursuant to the provisions of El Dorado County Ordinance Code 2.28, Section 2.28.080 the board of supervisors shall adopt rules of notice and procedure for the assessment appeals board as follows:

NOW, THEREFORE, BE IT RESOLVED that the property tax rules adopted and amended from time to time by the State Board of Equalization shall govern county equalization hearings conducted by the assessment appeals board along with rules of notice and procedure prescribed by or within the scope of the California Revenue and Taxation Code and other applicable state statutes, and

Policies and procedures previously adopted by the county board of equalization are attached as Exhibit A and incorporated herein, and

The application for changed assessment may be changed upon approval by the office of the State Board of Equalization, and

In order to implement the foregoing property tax rules, procedures, policies and statutes, the clerk of the board of equalization is authorized to utilize and change clerical procedures as needed, upon approval by the county counsel or his or her authorized deputy, and

The assessment appeals board is authorized to adopt additional substantive rules of notice and procedure as needed, unless directed otherwise by amendment of this resolution, and

In the event of any conflicts, the rules of notice and procedure prescribed by or within the scope of state statutes shall control all proceedings.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 22ND day of APRIL, 1997 by the following vote of said Board:

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

ATTEST

DIXIE L. FOOTE

Clerk of the Board of Supervisors

Absent:

NONE

Noes: SUPERVISORS: BRADLEY AND NUTTING

By

Margaret E. Moody
Deputy Clerk

[Signature]
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

JMK:ks
app.res
4/11/97



RESOLUTION No. 81-97

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, that pursuant to the provisions of El Dorado County Ordinance Code 2.28, Section 2.28.070, the board of supervisors shall fix compensation for members of the assessment appeals board as follows:

NOW, THEREFORE, BE IT RESOLVED that each member shall be paid fifty dollars per scheduled session. One session shall consist of four or less hours of service and two sessions shall consist of more than four hours of service per day. Payment shall be limited to one hundred dollars per day. Each member shall also be entitled to travel expenses pursuant to the terms of the county's travel policies.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the 22ND day of APRIL, 1997, by the following vote of said Board:

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

ATTEST

DIXIE L. FOOTE

Clerk of the Board of Supervisors

Noes: SUPERVISORS: BRADLEY AND NUTTING

Absent: NONE

By Margaret E. Moody
Deputy Clerk

[Signature]
Chairman, Board of Supervisors

I CERTIFY THAT:

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Date _____

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

By _____
Deputy Clerk

**EL DORADO COUNTY
OFFICE OF
THE COUNTY COUNSEL**

**COUNTY COUNSEL
LOUIS B. GREEN**

**CHIEF ASS'T. COUNTY COUNSEL
EDWARD L. KNAPP**

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(916) 621-5770
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**Legal Assistants
RUDY LIMON
JOHN F. MARTIN**

April 11, 1997

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, CA 95667

Honorable Board:

SUBJECT:

Assessment Appeals Board Ordinance resolutions. One resolution fixes the compensation for members of the assessment appeals board pursuant to Board direction on March 4, 1997, Item 51. The other resolution adopts rules of notice and procedure for the assessment appeals board.

RECOMMENDATION:

Adopt both resolutions.

REASON FOR RECOMMENDATION:

County Assessment Appeals Board Ordinance 2.28 has recently become effective. These resolutions are being submitted to you for consideration pursuant to Board direction of March 4, 1997, Item 51. Please advise staff of any desired changes.

FISCAL IMPACT:

Fiscal Impact will vary depending on the number of assessment appeals board hearings but a reasonable estimate based on past history of approximately six hearing days per year is between \$900.00 and \$3,000.00 plus travel expenses.

Board of Supervisors
April 11, 1997
Page 2

ACTION TO BE TAKEN FOLLOWING APPROVAL:

No further action in regard to these resolutions. Appointment of new assessment appeals board members should be made as soon as possible.

Very truly yours,

LOUIS B. GREEN
COUNTY COUNSEL

By 
JUDITH M. KERR
DEPUTY COUNTY COUNSEL

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taxres.