

**MEMORANDUM**  
OFFICE OF THE  
**BOARD OF SUPERVISORS**  
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Teri Ivaldi, Senior Administrative Aide

DATE: September 10, 2013

SUBJECT: COMMITTEES AND COMMISSIONS – Assessment Appeals Board – Approve the reappointment of Mike DeFerrari to Seat #2 (representing District 2), and Robert Enos to Seat #4 (representing District 4).

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**ACTION REQUESTED**

Approve the reappointment of Mike DeFerrari to Seat #2 (representing District 2), and Robert Enos to Seat #4 (representing District 4).

**BACKGROUND**

The Assessment Appeals Board (AAB) consists of five members serving three-years terms appointed by the Board of Supervisors to hear matters of property tax valuation and render a subsequent ruling. Local AAB's are statutorily permitted under state law (Revenue and Taxation Code) and locally by Placer County Code, Chapter 2, Article 2.44.

The AAB meets approximately once per month and has seen a significant increase in the volume of property tax appeal matters being filed. This increase is related to the overall state of the economy and it is expected that this trend will be sustained in future years. Filling vacancies on the AAB is different from most of your Board's appointments in that state law prescribes certain professional qualifications of those appointed. Those qualifications include five years of experience in the following professions: certified public accountant; licensed real estate broker; attorney; and certified and accredited property appraisers.

**FISCAL IMPACT**

AAB members are compensated at \$100.00 per meeting with the potential for reimbursement for actual expenses related to the execution of their official duties. Funds are budgeted within the office of the Clerk of the Board.

**PLACER COUNTY ASSESSMENT APPEALS BOARD**

**PUBLIC COMMITTEE**

**PURPOSE:** The Assessment Appeals Board shall constitute the Board of Equalization for Placer County and shall meet to equalize the assessment of property on the local roll.

**CONFLICT OF INTEREST:** Yes

**COMPOSITION:** The Board shall consist of five (5) members with a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers, or a property appraiser certified by the State Board of Equalization, appointed by the Board of Supervisors. Each Supervisor shall nominate one member subject to the majority vote of the Board of Supervisors.

**MEETINGS:** The Assessment Appeals Board shall meet on the third Monday of July of each year to equalize the roll and shall thereafter meet until the business of equalization is disposed of. The meetings shall be held in the Board of Supervisors Hearing Room at the County Administrative Center, 175 Fulweiler Avenue, Auburn, unless otherwise noticed.

**COMPENSATION:** Each member of the Assessment Appeals Board shall be compensated \$100 for each meeting including actual expenses incidental to the proper execution of their duties, including travel and other expenditures necessitated by their official duties Res. 93-275.

**COUNTY CONTACT PERSON**

Clerk of the Board's Office  
(530) 889-4020  
175 Fulweiler Ave  
Auburn, CA 95603-

**CONTACT PERSON**

Assessment Appeals Clerk  
(530) 889-4020  
175 Fulweiler Ave  
Auburn, CA 95603-

**CURRENT MEMBERS**

**SEAT # 1**

Darrell Burruss  
REPRESENTS: Dist 1  
TERM LENGTH: 3-years  
APPOINTED BY: BOS  
EXPIRES: 10/1/2014

**SEAT # 2**

Mike Deferrari  
REPRESENTS: Dist 2  
TERM LENGTH: 3-years  
APPOINTED BY: BOS  
EXPIRES: 10/3/2013

**SEAT # 3**

Bernard "Ben" Herb  
REPRESENTS: Dist 3  
TERM LENGTH: 3-years  
APPOINTED BY: BOS  
EXPIRES: 10/22/2015

**SEAT # 4**

Robert Enos  
REPRESENTS: Dist 4  
TERM LENGTH: 3-years  
APPOINTED BY: BOS  
EXPIRES: 10/3/2013

**SEAT # 5**

Harry Aho  
REPRESENTS: Dist 5  
TERM LENGTH: 3-years  
APPOINTED BY: BOS  
EXPIRES: 10/1/2014