

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

TO: Honorable Board of Supervisors  
FROM: Placer County Assessment Appeals Board  
Submitted by: Therese Leonard, Principal Management Analyst  
SUBJECT: Amendments to Section 2.44 of the Placer County Code Pertaining to the  
Assessment Appeals Board  
DATE: May 22, 2012

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**ACTION REQUESTED:**

Introduce an ordinance to amend certain sections of Article 2.44 of the Placer County Code pertaining to the Placer County Assessment Appeals Board.

**BACKGROUND:**

As your Board is aware, the Placer County Assessment Appeals Board (AAB) acts as the local Board of Equalization in matters of property tax valuation and certain related other issues. The AAB Local Rules of Procedure are updated periodically, and were last approved by the Board of Supervisors on February 8, 2011.

Today, staffs are requesting that your Board approve changes to certain sections of the Placer County Code that relate specifically to the Assessment Appeals Board composition, term of office, state procedure reference, and meeting procedures. These proposed language changes clarify current procedure and meeting practices to ensure consistency with the Revenue and Taxation Code, and associated regulations, and would not result in any changes to existing procedures.

**FISCAL IMPACT:**

There is no financial impact to the County from this action.

Attachment: Ordinance

Cc: Kristen Spears, Placer County Assessor  
Allen Haim, Counsel to the Assessment Appeals Board  
Brian Wirtz, Counsel to the Assessor

**Before the Board of Supervisors  
County of Placer, State of California**

**In the matter of: AN ORDINANCE AMENDING  
CERTAIN SECTIONS OF ARTICLE 2.44 OF THE  
PLACER COUNTY CODE PERTAINING TO THE  
PLACER COUNTY ASSESSMENT APPEALS BOARD**

Ord. No. \_\_\_\_\_

First Reading: \_\_\_\_\_

**The following ORDINANCE was duly passed by the Board of Supervisors  
of the County of Placer at a regular meeting held \_\_\_\_\_, by the  
following vote on roll call:**

**Ayes:**

**Noes:**

**Absent:**

**Signed and approved by me after its passage.**

\_\_\_\_\_  
Jennifer Montgomery,  
Chair, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_  
Ann Holman

**THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF  
CALIFORNIA, DOES HEREBY ORDAIN as follows:**

**Section 1: Section 2.44.010 of the Placer County Code is hereby amended to read as  
follows:**

**SEC. 2.44.010      Number of Boards.**

There shall be one assessment appeals board named "Placer County assessment appeals board." (Prior code § 2.3210)

**Section 2:** Section 2.44.020 of the Placer County Code is hereby amended to read as follows:

**SEC. 2.44.020      Members.**

The county board of supervisors elects to appoint directly the members of the assessment appeals board. ~~†~~The assessment appeals board shall consist of (5) members. ~~e~~Each supervisor shall nominate one member to the appeals board subject to the majority vote of the board of supervisors.

**Section 3:** Section 2.44.030 of the Placer County Code is hereby amended to read as follows:

**SEC. 2.44.030      Term of office.**

~~For the first~~ **The terms of the** five appointments to the assessment appeals board, ~~their terms shall commence immediately upon appointment. Thereafter the terms of the first five appointments shall run as follows:~~ The term of office shall be three years, **with terms assigned in such a manner that the terms of no more than two offices shall expire in any one year.** ~~beginning on the first Monday in September, except that upon the original selection of members, by straw vote two members shall serve three years, two members shall serve two years and one member shall serve one year, who shall be appointed by the board of supervisors for terms of three years, with the exception of the first members whose terms shall be staggered so that they expire in different years. Approval of each member shall be by majority vote of the board of supervisors. (Prior code § 2.3240)~~

**Section 4:** Section 2.44.040 of the Placer County Code is hereby amended to read as follows:

**SEC. 2.44.040      Incorporation of state procedures.**

The county adopts the procedures as set forth in **Chapter 1 of Part 3 of Division 1 of the Revenue and Taxation Code Sections (Cal Rev. and Taxation Code Section 1620 et seq.) and the Property Taxes Law Guide (Title 18 of the California Code of Administrative Regulations) as they currently exist and as they may be amended in the future.**, 1621, 1622, 1622.1, 1622.2,

~~1622.5, 1622.6, 1604, 1609, 1609.4, 1623, 1624, 1624.01, 1625, 1626, and 1628 and further adopts any amendments to such sections effective on the same day as the state statute. (Prior code § 2.3250)~~

**Section 5:** Section 2.44.060 of the Placer County Code is hereby amended to read as follows:

**SEC. 2.44.060      Meetings.**

- A.     The assessment appeals board shall meet **on the third Monday of July of each year to equalize the roll and shall thereafter meet on the until the business of equalization is disposed of.** ~~second Monday of the month. If the second Monday of the month falls on a holiday the meeting may be held on the next business day.~~ Generally, said meetings shall be held at the Administration Building, board of supervisors' hearing room, 175 Fulweiler Avenue, Auburn, California, 95603, unless otherwise noticed. At the first meeting **held on the third Monday of July,** of the ~~assessment appeals board,~~ the board shall elect its **chairs and review officers** and adopt its rules and procedures **for any needed amendments. The board may also consider amendments to its rules and procedures throughout the year at scheduled meetings as necessary.** ~~The board may set special meetings at such time and place as may be necessary. The date, time and place of the regular meetings of the board may be changed by resolution adopted by the assessment appeals board.~~ **As part of its responsibility to meet and equalize the roll the board shall determine and set its regular meetings. The Board may set special meetings at such time and place as may be necessary.**
- B.     The meetings of the assessment appeals board shall be open and public and shall be subject to the Ralph M. Brown Act, Government Code Sections 54950, et seq. (Prior code § 2.3270) **to the extent allowed by the Revenue and Taxation Code. In the event a provision of the Revenue and Taxation Code is in conflict with the Brown Act, that provision of the Revenue and Taxation Code shall prevail. A member of the public shall not have standing to provide testimony in a hearing in which they are not a party or are not called as a witness by one of the parties.**

**Section 6:** The foregoing specified ordinance shall become effective thirty (30) days after the date of final passage of this ordinance.