

MEMORANDUM
OFFICE OF THE
BOARD OF SUPERVISORS
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Robert M. Weygandt Supervisor District 2
By: Mike Boyle, Assistant County Executive

DATE: December 8, 2009

SUBJECT: COMMITTEES AND COMMISSIONS – Assessment Appeals Board –
Approve the appointment of Connie Holt to Seat 2 as requested by
Supervisor Weygandt.

ACTION REQUESTED

Approve the appointment of Connie Holt to Seat 2 as requested by Supervisor Weygandt.

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. Ms. Holt as an attorney and real estate broker is qualified to serve as the District 2 nominee to fill the current vacancy.

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.

ASSESSMENT APPEALS BOARD

COMMITTEE INFORMATION

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. It shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of. Est. Ord. 4529-B 08/17/1993.

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. The terms shall be three years, beginning the first Monday in September. Amended by Ord. 4529-B.

MEETINGS: Board to determine its meeting schedule as needed in order to dispense with appeals and render decisions in a timely manner (Res. 93-328). 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 \$100.00 for each meeting as set forth in Res. 93-275 by the Board of Supervisors on September 7, 1993. Res. 93-390 12/07/1993 included actual expenses incidental to the proper execution of their duties, including travel and other expenditures necessitated by their official duties.

COUNTY CONTACT
Mike Boyle, Assistant CEO
(530) 889-4010
175 Fulweiler Ave
Auburn, CA 95603

COMMITTEE CONTACT
Melinda Harrell, Clerk
(530) 889-4020
175 Fulweiler Ave
Auburn, CA 95603

CURRENT MEMBERS

SEAT # 1
Darrell Burruss
REPRESENT: Dist 1
STATUS: Active
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/31/2011

SEAT # 2
Vacant Seat
REPRESENT: Dist 2
STATUS: Active
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/31/2007

SEAT # 3
Kevin P. Eckard
REPRESENT: Dist 3
STATUS: Active
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/31/2012

SEAT # 4
Robert J. Enos
REPRESENT: Dist 4
STATUS: Active
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/31/2010

SEAT # 5
Harry Aho
REPRESENT: Dist 5
STATUS: Active
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/31/2011