

MEMORANDUM
OFFICE OF THE
BOARD OF SUPERVISORS
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Teri Sayad-Ivaldi, Senior Administrative Aide

DATE: September 27, 2011

SUBJECT: COMMITTEES AND COMMISSIONS – Assessment Appeals Board - Approve the re-appointment of Harry Aho to seat #5 (representing District 5), as requested by Supervisor Montgomery.

ACTION REQUESTED

Approve the re-appointment of Harry Aho to seat #5 (representing District 5), as requested by Supervisor Montgomery.

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.

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. 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 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: 10/1/2011

SEAT # 2

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

SEAT # 3

Kevin P. Eckard
REPRESENTS: Dist 3
TERM LENGTH: 3-years
APPOINTED BY: BOS
EXPIRES: 10/22/2012

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: 10/1/2011