



October 29, 2024

Board of Supervisors
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009

Subject: Approval of the Recommendation of the Application Review Panel to Appoint Debra C. Cohen as a Regular Member to Assessment Appeals Board No. 2 and Appoint Krista M. Gaumer-Nowak as an Alternate Member to Assessment Appeals Board No. 1, for Three-Year Terms, Effective September 2, 2024, through September 6, 2027.

Recommendation:

Approval of the Appointments of Debra C. Cohen as a Regular Member to Assessment Appeals Board No. 2 and Krista M. Gaumer-Nowak as an Alternate Member of Assessment Appeals Board No. 1, for Three-Year Terms, Effective September 2, 2024, through September 6, 2027.

Fiscal / Mandates Impact:

Mandate: Ventura County Ordinance No. 4028 and 4476, and State of California, Board of Equalization, Revenue and Taxation Code §1623 through §1626.
Source of Funding: General Fund.
Impact on other Departments: None.

Strategic Plan:

The appointment of qualified Assessment Appeals Board Members supports the *Fiscal Responsibility and Economic Vitality Strategic Priority* of your Board's Strategic Plan by ensuring Assessment Appeal Applications are heard and resolved by an independent quasi-judicial Assessment Appeals Board, consisting of members who have at least five years of the required professional experience, as required by law. The Assessment Appeals Board ensures that taxable values of properties are appropriate, which is then reflected in the property tax revenue collected by the County.

Discussion:

Your Board established Assessment Appeals Board (AAB) No. 1 and AAB No. 2 by adopted ordinances 4028 and 4476, respectively, to constitute the County's boards of equalization to determine the taxable value of property based on evidence submitted at assessment appeal hearings.

By ordinance, AAB No. 2 is comprised of three regular members and AAB No. 1 is comprised of three regular members and up to six alternate members. Regular members of each board also serve as alternates to the other board.

Pursuant to Revenue and Taxation Code §1623, members' terms begin the first Monday in September and are staggered into one, two, or three-year periods. As Board member terms are staggered, each September the County Executive Office will return to your Board to request appointment or re-appointment of AAB members.

AAB members must meet the qualifications set forth by the California State Board of Equalization, Revenue and Taxation Code §1624.05, which requires five years of professional experience in the State of California as either a certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization, property appraiser certified by the Office of Real Estate Appraisers, or property appraiser certified by the California State Board of Equalization.

With the recent retirement of Patricia "Pat" Little after 31 years as an Assessment Appeals Board Member, one vacancy of Regular Member was created on AAB No. 2, which now needs to be filled. As such, to facilitate the selection of qualified applicants and appointments, on July 23, 2024, your Board delegated authority to the Clerk of the Board of Supervisors to: (a) solicit applications for appointment; (b) establish candidate interview questions and candidate ranking criteria; and (c) develop and make recommendations to the Board of Supervisors for final appointment.

The Clerk of the Board undertook extensive outreach efforts to ensure a broad pool of applicants. The application period opened on July 17, 2024 and remained open for 44 days, closing on August 30, 2024. Over 10,000 individuals were emailed by the Clerk of the Board, including community organizations, professional tax agencies, and county employees. The County Public Information Officer conducted several social media campaigns as well, on Facebook, X, and Instagram. Additionally, publications were made in the Ventura County Star, Santa Paula Times, and Vida Newspaper. These efforts resulted in 15 applications for appointment, of which 13 met the minimum required qualifications. Based on their review of the applications, the Panel rating the applicants found that the majority of the applicants met or exceeded the minimum statutory requirements for appointment to an AAB. The candidates being recommended for appointment have a great depth of expertise and experience in performing and/or reviewing property appraisals.

There has historically not been a need to fill vacant alternate positions, of which there are currently 5 vacant alternate positions on AAB No. 1, because regular members of AAB No. 1 and No. 2 each also may serve as one another's alternates. However, due to the strong pool of candidates for appointment, the Panel rating the applicants is also recommending that your Board appoint an alternate member due to their strong qualifications.

Debra C. Cohen has over 40 years of cumulative experience in the qualifying positions of Attorney, Property Appraiser Accredited by a Nationally Recognized Professional Organization, and Property Appraiser Certified by the California State Board of Equalization. She has been an Attorney for the last 16 years and holds an active license with the State Bar of California. Prior to that, she was a Property Appraiser Accredited by a Nationally Recognized Professional Organization for 4 years. Additionally, she was a Property Appraiser Certified by the California State Board of Equalization for 20 years, when she was previously employed by the County of Ventura Assessor's Office. She has been a member of a County of Los Angeles Assessment Appeals Board for 6 years, and currently serves as a regular member and is in good standing. It is recommended that your Board appoint Debra C. Cohen as a Regular member to AAB No. 2 for a three-year term, effective September 2, 2024, through September 6, 2027.

Krista M. Gaumer-Nowak has over 8 years of experience in the qualifying position of Licensed Real Estate Broker, with over 15 years of experience in the real estate industry, and holds bachelor's degrees in finance and economics from California Lutheran University. It is recommended that your Board appoint Krista M. Gaumer-Nowak as an Alternate member to AAB No. 1 for a three-year term, effective September 2, 2024, through September 6, 2027.

This letter has been reviewed by the County Executive Office, Auditor-Controller's Office, and County Counsel. Should you have any questions concerning these appointments or required additional information, please contact Mia Martinez, Chief Deputy Clerk of the Board, at (805) 654-2566 or mia.martinez@ventura.org.

Regards,



Mia Martinez
Deputy Executive Officer
Chief Deputy Clerk of the Board



Sevet Johnson, PsyD
County Executive Officer
Clerk of the Board

Attachments:

- 1 – Appointment Application for Debra C. Cohen
- 2 – Appointment Application for Krista M. Gaumer-Nowak