



September 10, 2024

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

Subject: Approval of the Re-Appointment of Assessment Appeals Board Members Brian Sisk as the Assessment Hearing Officer and Bradley Lunetta as the Alternate Assessment Hearing Officer, for One-Year Terms, Effective September 2, 2024, through September 1, 2025.

Recommendation:

Approval of the re-appointment of Assessment Appeals Board Members Brian Sisk as the Assessment Hearing Officer and Bradley Lunetta as the Alternate Assessment Hearing Officer, for one-year terms, effective September 2, 2024, through September 1, 2025.

Fiscal / Mandates Impact:

Mandate: Ventura County Ordinance No. 4365 and State of California, Board of Equalization, Revenue and Taxation Code §1636 through §1641, excluding §1640.1.

Source of Funding: General Fund.

Impact on other Departments: None.

Strategic Plan:

The recruitment and appointment of qualified Assessment Appeals Board Members and Assessment Appeals Hearing Officers 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 independent quasi-judicial bodies consisting of members who have at least five years of the required professional experience, as required by law. The Assessment Appeals Boards and Hearing Officer ensures that taxable values of properties are appropriate, which is then reflected in the property tax revenue collected by the County.

Discussion:

On September 11, 2007, pursuant to Revenue and Taxation Code sections 1636 through 1641 (but excluding section 1640.1), your Board, through Ordinance No. 4365, re-established an Assessment Hearing Officer (“Hearing Officer”) and Alternate Assessment Hearing Officer (“Alternate Officer”), to provide an alternative and less formal hearing method for resolving Assessment Appeal Applications (requests for independent third-party review of determinations made by the County Assessor’s Office, including but not limited to, Assessed Value, Penalty Challenges, and Change in Ownership determinations). Hearings before the Hearing Officer are subject to the same statutes and regulations that apply to the Assessment Appeals Boards, which have the authority to determine taxable value of a property based on evidence submitted at a public hearing. The Hearing Officer may only conduct hearings on applications where the property under consideration has of total assessed value of less than \$500,000, or is a single-family residence, condominium, cooperative, or a multiple family residence of four units or less.

Having a Hearing Officer benefits homeowners and small businesses that qualify. Such Applicants express appreciation for the less formal process as compared to hearings before the full Assessment Appeals Board, and for the ability to discuss and gain understanding of their assessment. Hearing Officer hearings also result in fewer cases for the Assessment Appeals Board, resulting in faster resolution for all Assessment Appeal applicants. Applicants that choose the Hearing Officer will see their case resolved in an average of 6 to 8 months. The Alternate Hearing Officer will serve in place of the Hearing Officer when the Hearing Officer is unavailable or when the Hearing Officer is disqualified from hearing a particular case pursuant to California State Board of Equalization’s Property Tax Rule 308.5

Assessment Appeals Board members may serve as the Hearing Officer or Alternate Officer. Board members 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.

Mr. Brian Sisk has served on the Assessment Appeals Board since August 2013 and has expressed readiness to serve as the Hearing Officer. Mr. Sisk has over 25 years of experience in a qualified position and is a Real Estate Appraiser.

Mr. Bradley Lunetta has served on the Assessment Appeals Board since February 2022 and has expressed readiness to serve as the Alternate Officer. Mr. Lunetta has over 20 years of experience in a qualified position and is a Real Estate Appraiser.

Pursuant to Ordinance No. 4365, each Hearing Officer and Alternate Officer shall be appointed to serve for a term of one year beginning on the first Monday in September. As such, it is recommended that your Board approve the appointments of Mr. Sisk and Mr. Lunetta, to each serve a one-year term effective September 2, 2024, through September 1, 2025.

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 require additional information, please contact Mia Martinez, Chief Deputy Clerk of the Board, at (805) 654-2566 or mia.martinez@ventura.org.

Regards,

A handwritten signature in black ink, appearing to read 'Mia', with a stylized flourish at the end.

Mia Martinez
Chief Deputy Clerk of the Board

A handwritten signature in blue ink, appearing to read 'Sevet Johnson', with a long, sweeping flourish at the end.

Sevet Johnson, PsyD.
County Executive Officer
Clerk of the Board