



February 27, 2024

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

Subject: Approval of the Appointment of James Wall as a Regular Member to Assessment Appeals Board No. 2, to fill an unexpired Three-Year Term, Effective September 5, 2022, through September 1, 2025.

Recommendation:

Approval of the Appointment of James Wall as a Regular Member to Assessment Appeals Board No. 2, to fill an unexpired Three-Year Term, Effective September 5, 2022, through September 1, 2025.

Fiscal / Mandates Impact:

Mandate: Ventura County Ordinance No. 3700 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 a full Three-Member Assessment Appeals Board Panel as required by law, the members of which have at least five years of professional experience. 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 3700 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.

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.

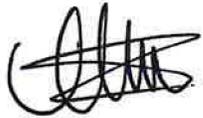
When an unscheduled vacancy occurs, newly appointed members are appointed to complete the existing unexpired term. Mr. Chung Cam was appointed on September 13, 2022 for a Three-Year term of September 5, 2022 through September 1, 2025. In July 2023, Mr. Cam submitted his intent to resign effective January 12, 2024, agreeing to remain a Member of the Board until he completed his prior commitments and allow for adequate transition time.

On September 12, 2023, your Board appointed James Wall as an Alternate Board Member. It was intended that Mr. Wall would take Mr. Cam's position on the Board once Mr. Cam resigned.

It is recommended that your Board appoint James Wall as a Regular member to AAB No. 2 for the remainder of the existing three-year term, effective September 5, 2022, through September 1, 2025. Mr. Wall has over 14 years of experience in a qualified position and is a property appraiser certified by the California State Board of Equalization. Mr. Wall has been serving as an Alternate Assessment Appeals Board member since September 12, 2023, and is prepared to step into this role.

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, Assistant Chief Deputy Clerk of the Board, at (805) 654-2566 or mia.martinez@ventura.org.

Regards,



Mia Martinez
Assistant Chief Deputy Clerk of the Board



Sevet Johnson, PsyD
County Executive Officer
Clerk of the Board

Attachments:

1 – Appointment Application for James Wall