



Mike Pettit
Assistant County Executive Officer

Scott Powers
County Chief Financial Officer

July 23, 2024

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

Subject: Approval of Delegation to the Clerk of the Board of Supervisors to Conduct Recruitments, Review Candidates, and to Make Recommendations to the Board of Supervisors for Appointments to the Assessment Appeals Board Nos. 1 and 2, and in the Positions of the Assessment Appeals Hearing Officer and Alternate Assessment Appeals Hearing Officer.

Recommendations:

1. Delegate 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, to the Assessment Appeals Board Nos. 1 and 2, and for the positions of the Assessment Appeals Hearing Officer and Alternate Assessment Appeals Hearing Officer.
2. Further delegate authority to the Clerk of the Board of Supervisors, regarding the filling of vacancies on the boards and in the positions set forth above, to establish application review panels consisting of three persons, one of whom represents each of the following categories: (a) County Counsel representative who currently serves or previously served as a legal advisor to an Assessment Appeals Board; (b) County Executive Office representative with knowledge of property tax matters, with preference for an employee who currently serves or previously served as a Financial Analyst for the Assessor's Office, Treasurer-Tax Collector, or Auditor-Controller; and (c) Clerk of the Board representative with knowledge of assessment appeals processes.

Fiscal / Mandates Impact:

Mandate: State of California, Board of Equalization, Revenue and Taxation Code §1620 through § 1626.1

County of Ventura Ordinance Nos.: 4028, 4211, 4365, and 4476

Source of Funding: N/A

Impact on other Departments: N/A

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:

Assessment Appeals Board (AAB) No. 1 was reestablished in July 1984 by County Ordinance after having originally been established in July of 1972 and disbanded in 1977. AAB No. 2 was reestablished in August 2015 by County Ordinance after having originally been established in March of 1993 and disbanded in 1996. The Assessment Appeals Hearing Officer was reestablished in September 2007 by County Ordinance after having originally been established in December 1975 and disbanded in 1996.

Due to the time elapsed between establishment of each of these Assessment Appeals bodies and officials, the Ordinances establishing their structures and the processes for filling vacancies vary and contain outdated references to the County personnel department. The recommendations in this Board Letter will establish a streamlined uniform process for filling such vacancies to ensure consistency while also ensuring that the highest quality candidates are timely presented to your Board for appointment.

Appointments to AAB No. 1 are governed by County Ordinance No. 4028, which states: "The Board of Supervisors shall make direct appointment of the regular and alternate Board members. The Board of Supervisors may direct the Personnel Department of Ventura County to publish notices seeking qualified applicants and conduct appropriate oral and/or written examinations in selection of one or more regular and/or alternate Board members and make recommendations to the Board of Supervisors as to appointment."

Appointments to AAB No. 2 are governed by County Ordinance No. 4476, which states: "Upon the expiration of any term of office or the occurrence of a vacancy, the Clerk of the assessment appeals boards shall publish notice seeking qualified applicants, and the Board of Supervisors may establish a review panel to conduct appropriate oral and/or written examinations of the applicants and make appointment recommendations to the Board of Supervisors."

Appointments to the Hearing Officer are governed by County Ordinance 4365, which states: "The Board of Supervisors shall make direct appointment of one or more Assessment Hearing Officers as well as an alternate Hearing Officer. The Board of Supervisors may direct the Personnel Department of Ventura County to publish notices seeking qualified applicants and conduct appropriate oral and/or written examinations in selection of one or more Assessment Hearing Officers and alternate Hearing Officers and make recommendations to the Board of Supervisors as to appointment."

In addition to local ordinances, the California Revenue and Taxation Code (R&T Code) section 1624.05 requires that members of the Assessment Appeals Boards have a minimum of five years' professional experience in the State of California as one of the following:

- 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 State Board of Equalization.

R&T Code section 1624.05 also requires that former employees of any Assessor's Office are eligible for appointment to an Assessment Appeals Board only after the end of a three-year period from the date of leaving employment at an Assessor's Office.

In order to establish a unified process for filling vacancies on the AABs and in the positions of Assessment Appeals Hearing Officers and alternates, it is recommended that your Board approve the recommendations set forth above.

The Clerk of the Board anticipates determining the breadth of outreach efforts unique to each recruitment. Solicitation activities will generally include, but are not limited to:

- Publication in local newspaper(s).
- Direct outreach to local real estate associations.
- Direct outreach to local legal/bar associations.
- Direct outreach to Certified Public Accountant organizations.
- Direct outreach to appraiser associations.
- Direct outreach to local Chambers of Commerce.
- Word of mouth outreach efforts, through channels such as the Board of Supervisors' Offices, current and former Assessment Appeals Board members, and the Clerk of the Board's database of professional tax agents.

The Clerk of the Board anticipates developing standardized questions to rank applicant knowledge, skills and ability and using a standardized criteria for ranking applicants to ensure the highest quality of candidates are ultimately presented to your Board for appointment.

Your Board's delegation will permit the Clerk of the Board the flexibility to convene review panels and determine the specific personnel to be assigned to any given panel, without the need to seek prior Board approval. In doing so, the Clerk of the Board will ensure the review panels are comprised of individuals experienced and knowledgeable, and well familiar with the requirements of the R&T Code.

With these delegations, the Clerk of the Board will develop and present candidates for recommended appointment by the Board of Supervisors.

Assessment Appeals Board Member Patricia "Pat" Little will soon be retiring after 31 years of exemplary public service on the Assessment Appeals Board. If your Board approves the above delegations of authority, the Clerk of the Board will immediately begin the process of recruiting her replacement to ensure a timely transition.

This letter has been reviewed by the County Executive Office, Auditor-Controller's Office, and County Counsel. Should you have any questions concerning this recommendation or require additional information, please contact Mia Martinez, Chief Deputy Clerk of the Board at (805) 654-2566.

Regards,



Mia Martinez
Chief Deputy Clerk of the Board



Sevet Johnson, PsyD
County Executive Officer
Clerk of the Board