



# COUNTY of VENTURA

COUNTY EXECUTIVE OFFICE  
**MICHAEL POWERS**  
County Executive Officer

October 12, 2021

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

**Mike Pettit**  
Assistant County Executive Officer

**Kaye Mand**  
County Chief Financial Officer

**Shawn Atin**  
Assistant County Executive Officer/  
Human Resources Director  
Labor Relations

**Subject: Approval to Appoint Assessment Appeals Board Members Patricia Little as the Assessment Appeals Hearing Officer and Brian Sisk as the Alternate Assessment Appeals Hearing Officer, for One-Year Terms Effective September 6, 2021 through September 5, 2022.**

**Recommendation:**

Approval to appoint Assessment Appeals Board Members Patricia Little as the Assessment Appeals Hearing Officer and Brian Sisk as the Alternate Assessment Appeals Hearing Officer, for one-year terms effective September 6, 2021 through September 5, 2022.

**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.

**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 Appeals 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 does not exceed \$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 results 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 5 to 7 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.

Mrs. Patricia Little has served on the Assessment Appeals Board since June 1993 and has expressed readiness to serve as the Hearing Officer.

Mr. Brian Sisk has served on the Assessment Appeals Board since August 2013 and has expressed readiness to serve as the Alternate Officer.

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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 Mrs. Little and Mr. Sisk, to serve a one-year term effective September 6, 2021 through September 5, 2022. The first hearing before a Hearing Officer for this term is set for October 19, 2021.

This letter has been reviewed by the County Executive Office and County Counsel. Should you have any questions concerning these appointments or required additional information, please contact Rosa Gonzalez, Chief Deputy Clerk of the Board, at (805) 654-2533 or [Rosa.Gonzalez@ventura.org](mailto:Rosa.Gonzalez@ventura.org).

Regards,



*Rosa:*

Rosa Gonzalez

Chief Deputy Clerk of the Board



*m.p.*

Michael Powers

County Executive Officer

Clerk of the Board