



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: Approve Establishment of an Application Review Panel for Recommendation of Appointments to the Assessment Appeals Boards No. 1 and No. 2.

Recommendation:

1. Establish a 3-member advisory Review Panel to screen applications received and make recommendations to the Board of Supervisors for Appointments to the Assessment Appeals Boards No. 1 and No. 2.
2. Appoint the following persons to the Applications Review Panel:
 - a) Emily Gardner, Principal Assistant County Counsel, and legal counsel to the Assessment Appeals Boards and Clerk of the Assessment Appeals Board.
 - b) Robert Bravo, Deputy Executive Officer, Financial Analyst for Assessor's Office, Treasurer-Tax Collector and Auditor-Controller.
 - c) Rosa Gonzalez, Chief Deputy Clerk of the Board, and Administrator of the Ventura County Assessment Appeals Program

Fiscal / Mandates Impact:

Mandate: State of California, Board of Equalization, Revenue and Taxation Code §1620 through §1626.1
County of Ventura Ordinance Nos.: 3700, 4211, and 4476
Source of Funding: N/A
Impact on other Departments: N/A

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 disbanding in 1977. AAB No. 2 was reestablished in August 2015 by County Ordinance after having originally been established in March of 1993 and disbanding in 1996.

The AABs each consist of three regular members. AAB No. 1 has six alternate positions and AAB No. 2 has zero alternate positions. Regular and alternate members of each AAB may also serve as Alternates on the other Board. Board members serve staggered three-year terms beginning on the first Monday in September.

Until recently, since the re-establishment of AAB Nos. 1 and 2, all regular Board member positions have remained continuously filled. Five of the 6 alternate positions on AAB No. 1 have remained vacant since 2015, but with the establishment of AAB No. 2 and the ability for each regular Board member to serve as an alternate on the other Board, there was no need to fill the vacant alternate positions during that time.

Recent resignations by AAB members, however, have created four vacancies for regular Board members which now need to be filled. Assessment Appeals Board No. 1 Regular Member Barton Stern, who was first appointed to the AAB in July 2004, resigned from his position in July 2019. Assessment Appeals Board No. 1 Regular Member and Hearing Officer Vince Curtis, who was first appointed to the AAB in March 2007 and Hearing Officer in September 2016, resigned from his positions in July of 2019. Assessment Appeals Board No. 2 Regular Member Lee Hess, who was first appointed to the AAB in March 2007, resigned from his position in January 2020. Assessment Appeals Board No. 1 Regular Member Jim R. Crow, who was first appointed to the AAB in February 2002, resigned from his position in July 2021.

Revenue and Taxation Code (R&T Code) 1624.05 requires members of the Assessment Appeals Boards to 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.

Former employees of any Assessor's Office are eligible for appointment only after the end of a three-year period from the date of leaving employment at an Assessor's Office.

County-wide public outreach recruitment was coordinated by the Clerk of the Board's Office, which also included several organizations with statewide presence. Recruitment notice was posted in the Ventura County Star, the Santa Paula Times, and on the Clerk of the Board's website and outreach materials were distributed to over 22 organizations which included:

- Ventura County Coastal Association of Realtors
- Ventura County Bar Association
- Women Lawyers of Ventura County
- Mexican American Bar Association
- Black Lawyers of Ventura County
- Ventura County Asian American Bar Association
- California Association of CPAs
- Appraisal Institute – Southern California Chapter
- Chambers of Commerce for 10 Ventura County Cities
- California Alliance of Taxpayer Advocates
- California Assessor's Association
- Ventura County Taxpayers Association
- 398 Professional Tax Agents and Attorneys from our Assessment Appeals Database who had previously represented Assessment Appeals.
- Ventura County Board of Supervisors Offices
- 6 Current and Former Ventura County Assessment Appeals Board Members

Outreach efforts resulted in 13 applications for appointment.

In order to facilitate the selection of qualified applicants and appointment, the County Executive Office recommends an Application Review Panel with individuals experienced and knowledgeable of Assessment Appeals, appeal hearings and requirements set forth by the R&T Code, evaluate the applications of candidates (Attachments 1 through 13) and provide your Board recommendations for appointments to the AABs. We recommend the following individuals for the panel:

- Emily Gardner, Principal Assistant County Counsel and legal advisor to the AAB, Hearing Officer, and Clerk of the AAB.
- Robert Bravo, Deputy Executive Officer and Fiscal Analyst for the Assessor's Office, Treasurer-Tax Collector and Auditor-Controller's office.
- Rosa Gonzalez, Chief Deputy Clerk Board and Administrator of the Ventura County Assessment Appeals Program.

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 required additional information, please contact Rosa Gonzalez, Chief Deputy Clerk of the Board at (805) 654-2533.

Regards,

 Fore!

Rosa Gonzalez
Chief Deputy Clerk of the Board



m.p.
Michael Powers
County Executive Officer
Clerk of the Board

Attachments:

- 1 – Appointment Application for Chung Cam
- 2 – Appointment Application for Michael Christiano
- 3 – Appointment Application for Norman Chung
- 4 – Appointment Application for Kim Croft
- 5 – Appointment Application for Marques Crutchfield
- 6 – Appointment Application for Anthony Furino
- 7 – Appointment Application for Sher Heard
- 8 – Appointment Application for John Howard
- 9 – Appointment Application for Robert Lerma
- 10 – Appointment Application for Bradley Lunetta
- 11 – Appointment Application for Tomas McEachern
- 12 – Appointment Application for Maura O'Neill Barraza
- 13 – Appointment Application for John White