

**RESOLUTION NO. 2021-118**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,  
STATE OF CALIFORNIA, AMENDING THE LOCAL RULES FOR THE  
NAPA COUNTY ASSESSMENT APPEALS BOARD TO PROVIDE FOR  
THE ELECTION OF THE CHAIR AND CREATION OF THE VICE  
CHAIR POSITION**

**WHEREAS**, on February 27, 2018, the Napa County Board of Supervisors established an Assessment Appeals Board (“AAB”) pursuant to Article XIII Section 16 of the California Constitution; and

**WHEREAS**, on April 24, 2018, the Board adopted Resolution No. 2018-48, which established local rules and procedures governing assessment appeals heard by the AAB, pursuant to Article XIII Section 16 of the California Constitution; and

**WHEREAS**, there is a need to amend the local AAB rules to provide for the election of a chair from among its members and to create a vice chair position to preside over meetings in the chair’s absence; and

**WHEREAS**, on September 9, 2021, the AAB considered the proposed amendment to the AAB rules and unanimously supported the recommendation that the Board adopt the proposed amendment to Rule 15 of the Local AAB Rules.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The Napa County Board of Supervisors adopts the amended Rule 15 of the Local AAB Rules, attached hereto as Exhibit “A,” which replaces the previous Rule 15 of the Local AAB Rules.
2. This Resolution shall become effective upon adoption.

*[Rest of Page Intentionally Left Blank]*

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Napa County Board of Supervisors, State of California, at regular meeting of the Board held on the 5<sup>th</sup> day of October, 2021, by the following vote:

AYES: SUPERVISORS WAGENKNECHT, RAMOS, DILLON,  
GREGORY and PEDROZA

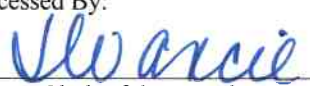

NOES: SUPERVISORS NONE

ABSTAIN: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

NAPA COUNTY, a political subdivision of the State of California

By:   
ALFREDO PEDROZA, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Jason M. Dooley</u> Deputy County Counsel</p> <p>Date: <u>October 4, 2021</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: October 5, 2021</p> <p>Processed By:  Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: </p>
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# EXHIBIT A

## Local AAB Rule 15

**Rule No. 15. SELECTION OF BOARD CHAIR AND PANEL, QUORUM AND VOTE REQUIRED.**

*Reference* Revenue and Taxation Code Sections 1601, 1620, 1622.1, 1622.5, 1622.6.

A. The Chair and Vice Chair of the Board shall be selected by a majority vote of the Board at the first meeting in any calendar year. The Chair shall preside over meetings and hearings and shall exercise such control over the hearings as is reasonable and necessary and shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence. Except where not legally applicable to the Board in determining and exercising the Functions and Jurisdiction under Rule 2, motions shall be conducted in accordance with *The Standard Code of Parliamentary Procedure* (Sturgis, 4th Edition), or the most current published and available edition of such work. The Chair may consult with the Board Counsel at any time. In the Chair's absence, the Vice Chair shall preside over the meeting and will have all the powers and duties of the Chair.

In addition to all powers and duties expressed or implied by law, the Chair will: (1) have general direction of the meeting room and assign seats for use by members; (2) preserve order and decorum; prevent demonstrations; (3) assure that attendance of the public at meetings is limited to that number which can be accommodated by the seating facilities regularly maintained therein, and ask standees to leave when room capacity exceeds that number set by the Fire Marshal; (4) recess the meeting if deemed necessary due to disturbance; (5) remove from the meeting room any person who commits: disorderly, contemptuous or insolent behavior toward the Board or any member of the public or staff, tending to interrupt the due and orderly course of the meeting; a breach of the peace, boisterous conduct or violent disturbance, tending to interrupt the due and orderly course of the meeting; disobedience of any lawful order of the Chair, including an order to be seated or to refrain from addressing the Board; or any other unlawful interference with the due and orderly course of the meeting; and (6) prohibit or permit the distribution of literature, of whatever nature or kind, in the meeting room.

B. A panel of three members of the Board shall attend each meeting of the Board. The panel shall consist of the Chair and two other members selected by the Clerk. The remaining two members of the Board shall attend each meeting as an alternate member. Should the Vice Chair be designated by the Clerk as an alternate member at any meeting at which the Chair is absent, the Vice Chair shall become a voting member of the Board in addition to acting in the capacity as the Chair. If a member of the panel cannot attend a meeting, or is disqualified due to a conflict of interest described under Rule 12, herein, an alternate shall act in the absent or disqualified member's place.

C. A quorum of the Board shall consist of a majority of the three-member panel selected by the Clerk for a meeting. No hearing before the Board shall be held unless a quorum is present. Except as otherwise provided, no decision, determination or order shall be made by the Board by less than a majority vote of all the members of the panel, excluding alternates, who have been in attendance throughout the hearing, unless the parties stipulate to the rehabilitation of a member under section E of this Rule. If a member of the panel is absent from the deliberations, an alternate who was in attendance throughout the hearing shall act in the absent member's place.

D. If either party so demands, a hearing must be held before a full, three-member panel. In the event that only a quorum is present and the applicant demands a hearing before the full panel, the Board may request that the applicant extend the two-year period provided in section 1604 of the Revenue and Taxation Code if the demand precludes the matter from being heard and decided before the expiration of the two-year period. If the applicant does not extend the two-year period as requested, the Board may deny the applicant's demand for a hearing before a full panel.

E. If a hearing takes place before a panel consisting of an even number of members and they are unable to reach a majority decision, the application shall be reheard before the full three-member panel. In any case wherein the hearing takes place before less than the full three-member panel, the parties may stipulate that the absent member may read or otherwise become familiar with the record and participate in the vote on the decision.