

ORDINANCE NO. 1428

AN ORDINANCE OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ADDING A NEW CHAPTER 2.49 TO ESTABLISH AN ASSESSMENT APPEALS BOARD

WHEREAS, the Napa County Board of Supervisors sitting as the Board of Equalization has determined that pursuant to Revenue and Taxation Code Section 1620 that it shall create an assessment appeal board for the county to equalize the valuation of taxable property within the county for the purpose of taxation.

The Napa County Board of Supervisors, State of California, ordains as follows:

SECTION 1. A new Chapter 2.49 (**ASSESSMENT APPEALS BOARD**) is hereby added to the Napa County Code to read in full as follows:

Chapter 2.49

ASSESSMENT APPEALS BOARD

Sections:

- 2.49.010 Establishment of Napa County Assessment Appeals Board.**
- 2.49.020 Assessment Appeals Board Purpose and Duties.**
- 2.49.030 Assessment Appeals Board Composition.**
- 2.49.040 Selection of Assessment Appeals Board Members.**
- 2.49.050 Assessment Appeal Board Member Qualifications.**
- 2.49.060 Assessment Appeal Board Member Term of Office.**
- 2.49.070 Removal of Assessment Appeal Board Member**
- 2.49.080 Interest Bars Participation of Assessment Appeal Board Members**
- 2.49.090 Compensation of Assessment Appeal Board Members.**
- 2.49.100 Administrative Support for Assessment Appeals Board.**
- 2.49.110 County Counsel Support for Assessment Appeals Board.**
- 2.49.120 Assessment Appeals Board Rules of Procedure.**
- 2.49.130 Assessment Appeals Board Fees.**

2.49.010 Establishment of Napa County Assessment Appeals Board.

Pursuant to the provisions of Section 16 Article XIII of the California Constitution and Revenue and Taxation Code section 1620 *et. seq.*, Napa County establishes an assessment appeals board.

2.49.020 Assessment Appeals Board Purpose and Duties.

The assessment appeals board is created in Napa County to constitute the county board of equalization that shall equalize the values of all property on local assessment roll by adjusting individual assessments. It shall be the duty of the assessment appeals board to exercise their powers in the manner and subject to the limitations specified by California law.

2.49.030 Assessment Appeals Board Composition.

The assessment appeals board shall consist of a total of five members. However, pursuant to Revenue and Taxation Code section 1622.1, the clerk of the assessment appeals board shall designate a three board panel to act as the assessment appeals member for every assessment appeals board meeting.

2.49.040 Selection of Assessment Appeals Board Members.

The board of supervisors shall directly appoint members of the assessment appeals board from qualified persons. Each member of the board of supervisors shall nominate one member to serve on the assessment appeals board. Approval of each member shall be by majority vote of the entire board of supervisors.

Upon the expiration of any terms of office or upon the vacancy of an assessment appeals board position, the board of supervisors shall fill such office or vacancy by direct appointment. A member appointed to fill a vacancy during the term of a regular member shall serve for the remainder of the unexpired term. Only the supervisor of the district from which the appeals board member was nominated shall nominate a replacement to fill any vacancy.

2.49.050 Assessment Appeal Board Member Qualifications.

A person shall be eligible to serve if they have a minimum of five years professional experience in the State of California as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, a property appraiser certified by the Bureau of Real Estate Appraisers, or a property appraiser certified by the State Board of Equalization. Further the board of supervisors must believe that the person has competent knowledge of property appraisal and taxation.

New members of the assessment appeals board shall complete a State Board of Equalization course as soon as reasonably possible upon taking office and within the first year of their appointment.

2.49.060 Assessment Appeal Board Member Term of Office.

Assessment appeal board members shall serve a three year term beginning on the first Monday in September. A member shall continue to serve as a board member until a vacancy for their position is filled. Upon the creation of the board, the first term of one member, selected by lottery, shall expire one year from the first Monday in September. The first terms of two members, selected by lottery, shall expire two years from the first Monday in September. The first term of the remaining two members shall expire three years from the first Monday in September. After the initial term, all board members shall serve a three year term from the first Monday in September.

2.49.070 Removal of Assessment Appeal Board Member.

Assessment appeal board members shall serve at the will and pleasure of the board of supervisors. An assessment appeal board member may be removed from the assessment appeals board prior to the expiration of the term by a majority vote of the board of supervisors, but only after the assessment appeal board member has been given fifteen days written notice of the intent to remove the assessment appeal board member.

2.49.080 Interest Bars Participation of Assessment Appeal Board Members.

No member of an assessment appeals board shall knowingly participate in any assessment appeal proceeding wherein the member has an interest in either the subject matter of or a party to the proceeding of such nature that they could reasonably be expected to influence the impartiality of the member's judgment in the proceeding. Violation of this section shall be cause for removal.

2.49.090 Compensation of Assessment Appeal Board Members.

The board of supervisors shall fix compensation for assessment appeals board members by resolution.

2.49.100 Administrative Support for Assessment Appeals Board.

The board of supervisors shall furnish clerical or other assistance to the assessment appeals board as the board of supervisors deems appropriate.

2.49.110 County Counsel Support for Assessment Appeals Board.

The county counsel or their authorized deputy shall serve as legal advisor to the assessment appeals board and shall attend meetings and hearings upon request.

2.49.120 Assessment Appeals Board Rules of Procedure.

All proceedings of the assessment appeals board shall be conducted in accordance with California Revenue and Taxation Code, the State Board of Equalization Property Tax Rules, the California Code of Regulations and such local rules as the board of supervisors may prescribe.

2.49.130 Assessment Appeals Board Fees.

All fees and costs applicable to assessment appeals board applications and proceedings shall be set from time to time by the board of supervisors by resolution.

SECTION 2. If any section, subsection, sentence, clause, phrase or word of this ordinance is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The Napa County Board of Supervisors hereby declares it would have passed and adopted this ordinance and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 3. This ordinance shall be effective thirty (30) days from and after the date of its passage.

SECTION 4. A summary of this ordinance shall be published at least once 5 days before adoption and at least once before the expiration of 15 days after its passage in the Napa Valley Register, a newspaper of general circulation published in Napa County, together with the names of members voting for and against the same.

[REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY]

The foregoing Ordinance was introduced and read at a regular meeting of the Napa County Board of Supervisors, State of California, held on the 27th day of February, 2018, and passed at a regular meeting of the Napa County Board of Supervisors, State of California, held on the 10th day of April, 2018, by the following vote:

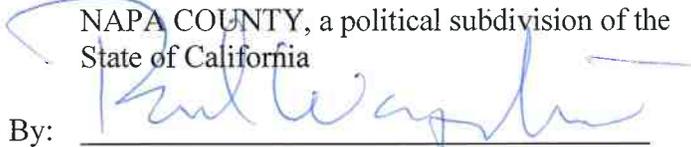
AYES: SUPERVISORS GREGORY, RAMOS, DILLON,
PEDROZA and WAGENKNECHT

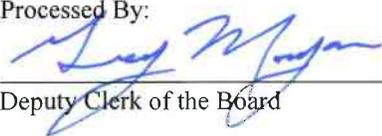
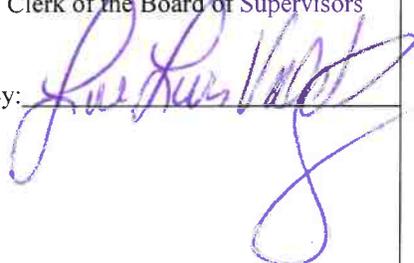
NOES: SUPERVISORS NONE

ABSTAIN: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

NAPA COUNTY, a political subdivision of the State of California

By: 
BRAD WAGENKNECHT, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Susan B. Altman, Deputy</u> Deputy County Counsel</p> <p>By: <u>Sue Ingalls</u> County Code Services</p> <p>Date: February 26, 2018</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: April 10, 2018</p> <p>Processed By:  Deputy Clerk of the Board</p>	<p>ATTEST: JOSE LUIS VALDEZ Clerk of the Board of Supervisors</p> <p>By: </p>
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I HEREBY CERTIFY THAT THE ORDINANCE ABOVE WAS POSTED IN THE OFFICE OF THE CLERK OF THE BOARD IN THE ADMINISTRATIVE BUILDING, 1195 THIRD STREET ROOM 310, NAPA, CALIFORNIA ON April 11, 2018.

, DEPUTY
JOSE LUIS VALDEZ, CLERK OF THE BOARD