A Tradition of Stewardship
A Commitment to Service

Agenda Date: 8/28/2018
Agenda Placement: 9A
Set Time: 9:00 AM
Estimated Report Time: 10 Minutes

NAPA COUNTY BOARD OF SUPERVISORS
Board Agenda Letter

TO:	Board of Supervisors
FROM:	Jose Luis Valdez for Minh Tran - County Executive Officer County Executive Office
REPORT BY:	Karita Whitney, Deputy Clerk of the Board - 253-4423
SUBJECT:	Introduction of the Assessment Appeals Board

RECOMMENDATION

County Executive Officer requests the following concerning the Assessment Appeals Board (AAB):

1. Approve minutes of the following Board of Equalization meetings:
    a. Regular meeting of March 20, 2018 (All members present); and
    b. Special meeting of July 16, 2018 (Cancelled due to lack of quorum); and
2. Formally introduce the newly appointed AAB members: Michael Basayne, Todd Cooper, Conrad Hewitt, Philip Husby and Michael Murray.

EXECUTIVE SUMMARY

Today's action will approve minutes from the last two Board of Equalization meetings and introduce new members of the Assessment Appeal Board.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Motion, second, discussion and vote on the item.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

There is no Environmental Impact for this item.

BACKGROUND AND DISCUSSION

On April 10, 2018 the Board adopted Ordinance No. 1428 creating an Assessment Appeals 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 served as the County Board of Equalization ("BOE") and equalized the values of all property on the local assessment roll by adjusting individual assessments. Pursuant to Section 16 Article XIII of the California Constitution and Revenue and Taxation Code section 1620 et. seq., this ordinance established an Assessment Appeals Board that replaced the BOE and assumed the BOE's current duties. The purpose of establishing an Assessment Appeals Board is to ensure timeliness of appeal hearings, improve efficiencies and provide businesses and homeowners with an expedited hearing process.

On July 10, 2018 the Board appointed five members to the Assessment Appeals Board:

- Michael Basayne
- Todd Cooper
- Conrad Hewitt
- Philip Husby
- Michael Murray

Although the Assessment Appeals Board consists of five members, the clerk of the Assessment Appeals Board shall designate a three member panel to act as the Assessment Appeals Board for every Assessment Appeals Board meeting pursuant to Revenue and Taxation Code section 1622.1.

Today's action formally introduces the new AAB members.

SUPPORTING DOCUMENTS

A . BOE March 20, 2018

B . BOE July 16, 2018

CEO Recommendation: Approve

Reviewed By: Helene Franchi