



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 11/10/2020

Agenda Placement: 6W

## 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:** Neha Hoskins, Board Clerk II - 707-299-1516  
**SUBJECT:** Appointment to the Napa County Assessment Appeals Board

---

### **RECOMMENDATION**

County Executive Officer requests reappointment of the following applicants to serve on the Napa County Assessment Appeals Board with terms to commence immediately and expire September 7, 2023:

<u>Name</u>	<u>Representing</u>
Conrad Hewitt	Certified Public Accountant
Michael Murray	Certified Public Accountant/Public Accountant

### **EXECUTIVE SUMMARY**

There are currently three openings on the Napa County Assessment Appeals Board due to two expiring terms and one vacancy. The County Executive Office advertised the openings and received two reappointment requests from Conrad Hewitt and Michael Murray.

### **FISCAL & STRATEGIC PLAN IMPACT**

Is there a Fiscal Impact? No

County Strategic Plan pillar addressed: Strategic Plan Pillar 5 addressed: Effective and Open Government

**ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

**BACKGROUND AND DISCUSSION**

On April 10, 2018, pursuant to the provisions of Section 16 Article XIII of the California Constitution and Revenue and Taxation Code section 1620 *et seq.*, the Board of Supervisors adopted Ordinance No. 1428, effective May 10, 2018, adding a new Chapter 2.49 to establish an Assessment Appeals Board (AAB). The AAB is created in Napa County to constitute the Napa 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 AAB to exercise their powers in the manner and subject to the limitations specified by California law.

On April 24, 2018 the Board of Supervisors adopted Resolution No. 2018-48 which established local rules for the AAB, repealed the local rules for the Napa County Board of Equalization and established compensation for AAB members.

The AAB shall consist of a total of five members who will all attend each meeting. However, pursuant to Revenue and Taxation Code section 1622.1, the clerk of the AAB shall designate a three-member panel to act as the AAB for each meeting. The Board of Supervisors shall directly appoint members of the Assessment Appeals Board who shall have a minimum of five years professional experience in the State of California in one of the following capacities:

- | Certified Public Accountant or Public Accountant;
- | Licensed real estate broker or attorney;
- | Property appraiser certified by the Bureau of Real Estate Appraisers or by the State Board of Equalization.

Alternatively, the Board of Supervisors may appoint a person whom the Board has reason to believe is possessed of competent knowledge of property appraisal and taxation.

New members of the AAB will be required to complete a State Board of Equalization course as soon as reasonably possible upon taking office and within the first year of their appointment. The AAB members will serve three-year terms, except that at their initial meeting the members shall, by lottery, choose one member to serve an initial one-year term, two members to serve initial two-year terms, and two members to serve three-year terms.

Staff is requesting approval of reappointment for a three-year term for Conrad Hewitt to represent Certified Public Accountant and Michael Murray to represent Certified Public Accountant/Public Accountant on the Napa County Assessment Appeals Board.

**SUPPORTING DOCUMENTS**

- A . Hewitt Application
- B . Murray Application
- C . Timeline

CEO Recommendation: Approve

Reviewed By: Helene Franchi