



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 2/27/2018
Agenda Placement: 9B
Set Time: 9:05 AM PUBLIC HEARING
Estimated Report Time: 30 Minutes

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Helene Franchi for Minh Tran - County Executive Officer
County Executive Office
REPORT BY: Helene Franchi, Deputy County Executive Officer - 253-4820
SUBJECT: Ordinance Creating an Assessment Appeal Board

RECOMMENDATION

First reading and intent to adopt an ordinance adding a new Chapter 2.49 to establish an Assessment Appeals Board.

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.

EXECUTIVE SUMMARY

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.

PROCEDURAL REQUIREMENTS

1. Open Public Hearing.
2. Staff reports.
3. Public comments.
4. Close Public Hearing.
5. Clerk reads the Ordinance Title.
6. Motion, second, discussion and vote to waive the balance of the reading of the ordinance.
7. Motion, second, discussion and vote on intention to adopt the ordinance.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	Funding for payments to members will be included in the Recommended Budget each year. If members are selected and hold meetings in FY 17-18 a budget transfer will be presented to the Board for approval at that time.
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	The 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. A number of counties throughout the State have created assessment appeal boards which improve efficiencies and provides an expedited hearing process.
Is the general fund affected?	Yes
Future fiscal impact:	Funding will be included in the recommended budget.
Consequences if not approved:	The Board of Supervisors will continue to act as the Board of Equalization.
Additional Information:	Staff reviewed Assessment Appeal Boards in the County's comparable agencies and is recommending a \$200 per meeting payment per member. Based on an average of 12 meetings per year, the projected estimated annual cost would be approximately \$12,000.

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

This ordinance creates an appeals board for the County to equalize the valuation of taxable property within the County for the purpose of taxation. Currently, the Napa County Board of Supervisors serves as the County Board of Equalization ("BOE") and equalizes 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 establishes an assessment appeals board that would replace the BOE and would assume the BOE's current duties. The purpose of establishing an assessment appeals board is to ensure timeliness of appeal hearings. The intent is to improve efficiencies and provide businesses and homeowners with an expedited hearing process.

The assessment appeals board will consist of a total of five members that will meet certain qualifications consistent with the requirements of the Revenue and Taxation Code. Each member of the Board of Supervisors will nominate an assessment appeal board member but each assessment appeal board member shall be approved by a majority of the Board of Supervisors. Although the assessment appeals board shall consist 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.

SUPPORTING DOCUMENTS

A . Ordinance

CEO Recommendation: Approve

Reviewed By: Molly Rattigan