



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 8/27/2019

Agenda Placement: 6R

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: Barbara Fultz, Administrative Support Tech - (707) 253-4595
SUBJECT: Appointment to the Napa County Assessment Appeals Board

RECOMMENDATION

County Executive Officer requests appointment of the following applicant to serve on the Napa County Assessment Appeals Board with the term to commence immediately and expire September 2, 2022:

<u>Name</u>	<u>Representing</u>
Todd Cooper	Property Appraiser Certified by the State Board of Equalization

EXECUTIVE SUMMARY

There is currently one opening on the Napa County Assessment Appeals Board (Ordinance No. 1428) due to an expiring term. The County Executive Office advertised the opening and received a reappointment request from Todd Cooper.

FISCAL IMPACT

Is there a Fiscal Impact? No

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On April 24, 2018 the Board of Supervisors adopted Resolution No. 2018-48 which established local rules for the AAB, repealed the local rules for the Napa County Board of Equalization and established compensation for AAB members.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

Todd Cooper was chosen by lottery to serve an initial one-year term (ending on September 2, 2019) on the newly-established Assessment Appeals Board. Staff is requesting approval of his reappointment request for a three-year term.

SUPPORTING DOCUMENTS

- A . Todd Cooper Signed Reappointment Request Letter & Application
- B . Timeline

CEO Recommendation: Approve

Reviewed By: Helene Franchi