ORDINANCE NO. 3605

AN ORDINANCE AMENDING ARTICLE 5 OF CHAPTER 3 OF PART I OF THE ORDINANCE CODE OF TULARE COUNTY, PERTAINING TO THE ASSESSMENT APPEALS BOARD.

THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE ORDAINS AS FOLLOWS:

Section 1. Article 5 ("Assessment Appeals Board") of Chapter 3 ("County Offices and Departments") of Part I ("Government and Administration") of the Ordinance Code of Tulare County is amended to read in its entirety as follows:

§ 1-03-1170. ESTABLISHMENT OF AN ASSESSMENT APPEALS BOARD:

An Assessment Appeals Board is hereby created pursuant to Revenue and Taxation Code section 1620. The Assessment Appeals Board shall equalize the valuation of taxable property within the County for the purpose of taxation.

§ 1-03-1175. EFFECTIVE DATE:

The Assessment Appeals Board established pursuant to section 1-03-1170 shall become effective on July 1, 1989.

§ 1-03-1180. MEMBERS: APPOINTMENT:

(a) The Assessment Appeals Board shall consist of five (5) members.

(b) The Board of Supervisors shall appoint the members of the Assessment Appeals Board directly. Approval of each member shall be by majority vote of the Board of Supervisors.

(c) Each member of the Board of Supervisors shall nominate one member of the Assessment Appeals Board. The nominee shall not be required to be a resident of the Supervisor's district.

§ 1-03-1185. SAME: TERM OF OFFICE: VACANCIES:

As provided by Revenue and Taxation Code sections 1623 and 1623.1:

(a) The term of office of members of the Assessment Appeals Board shall be three years beginning on the first Monday in September. No more than two offices shall expire in any one year.
(b) Upon expiration of the term of office of any member of the Assessment Appeals Board, the member whose term has expired shall continue to serve until such time as a new member takes office. In addition, a member whose term has expired may continue to serve for up to 60 days after the expiration of such term with respect to matters on which the Assessment Appeals Board had commenced hearing prior to the expiration of the member’s term.

(c) In the event of a vacancy on the Assessment Appeals Board, the person selected to fill the vacancy shall serve for the remainder of the unexpired term.

The provisions of this section shall be deemed amended if the underlying Revenue and Taxation Code sections are amended.

§ 1-03-1190. SAME: QUALIFICATIONS:

Pursuant to the provisions of Revenue and Taxation Code section 1624:

(a) A person shall not be eligible for nomination for membership on the Assessment Appeals Board unless he or she has a minimum of five years' professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization, property appraiser certified by the Office of Real Estate Appraisers, or property appraiser certified by the State Board of Equalization.

(b) No person shall be qualified to be a member of the Assessment Appeals Board who has, within the three years immediately preceding his or her appointment to that Board, been an employee of an Assessor’s office.

(c) No member of the Board shall serve on the Assessment Appeals Board.

(d) Documentation of qualifying experience of appeals board members shall be filed with the Clerk of the Board of Supervisors.

The provisions of this section shall be deemed amended if the underlying Revenue and Taxation Code section is amended.

§ 1-03-1195. SAME: TRAINING:

As provided by Revenue and Taxation Code section 1624.02:

(a) On and after January 1, 2001, any person newly selected for membership on, or newly appointed to be a member of, the Assessment Appeals Board shall complete the training described in subdivision (a) of the statute prior to the commencement of his or her term on the Assessment Appeals Board or as soon as reasonably possible within one year thereafter.

(b) A member of the Assessment Appeals Board who does not complete the training required by this section in the time permitted shall complete that training within 60 days of the date of the notice by the Clerk of the Assessment Appeals Board advising the member that his or
her failure to complete the training constitutes resignation by operation of law. If the member fails to comply within 60 days of the notice by the Clerk of the Assessment Appeals Board, the member shall be deemed to have resigned his or her position on the Assessment Appeals Board. Notwithstanding the provisions of this section, a member of the Assessment Appeals Board may continue to retain his or her position on the Assessment Appeals Board in order to complete all appeal hearings to which the member is assigned and which commenced prior to the date of resignation pursuant to this subdivision.

The provisions of this section shall be deemed amended if the underlying Revenue and Taxation Code section is amended.

§ 1-03-1200. SAME: HEARING PANELS:

(a) As required by Revenue and Taxation Code section 1622.1, the Assessment Appeals Board shall only act as a three-member hearing panel designated from time to time by the Clerk of the Assessment Appeals Board.

(b) The Chair (or the Vice Chair, if the Chair is not available) shall be assigned to all panels, and the other members shall be assigned in rotation.

(c) All five members are expected to attend all meetings of the Assessment Appeals Board. The alternates for any proceeding may participate in the matter by asking questions, etc., but may not make or second motions, and may not vote on any motion.

(c) In the event that an alternate must replace a panel member after a matter has commenced, if the alternate was not present for the earlier part of the proceeding, the alternate must familiarize himself or herself with the record by listening and/or viewing the recording and exhibits in the matter.

§ 1-03-1205. SAME: IMPARTIALITY:

No member of the 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 it could reasonably be expected to influence the impartiality of his or her judgment in the proceeding. Violation of this section shall be cause for removal under Revenue and Taxation Code section 1625, as such statute may be amended from time to time.

§ 1-03-1210. SAME: DISQUALIFICATION:

As provided by Revenue and Taxation Code section 1624.4:

(a) The party affected by an equalization proceeding or his or her agent, or the Assessor, may make and file with the Clerk of the Assessment Appeals Board in which the proceeding is pending a written statement objecting to the hearing of a matter before a member of the Assessment Appeals Board, and setting forth the facts constituting the ground of the disqualification of the
member. Copies of the written statement shall be served by the presenting party on each party in the proceeding and on the member of the Assessment Appeals Board alleged in the statement to be disqualified.

(b) Within 10 days after the filing of the statement, or within 10 days after the service of the statement as provided in subdivision (a), whichever is later, the member of the Assessment Appeals Board alleged therein to be disqualified may file with the Clerk of the Assessment Appeals Board his or her consent in writing that the action or proceeding be tried before another member, or may file with the Clerk of the Assessment Appeals Board his or her written answer admitting or denying any or all of the allegations contained in the statement and setting forth any additional fact or facts material or relevant to the question of his or her disqualification. The Clerk of the Assessment Appeals Board shall transmit a copy of the member's consent or answer to each party who shall have appeared in the proceeding. Every statement and every answer shall be verified by oath in the manner prescribed by section 446 of the Code of Civil Procedure for the verification of pleadings. The statement of a party objecting to the member on the ground of the member's disqualification, shall be presented at the earliest practicable opportunity, after discovery of the facts constituting the ground of the member's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before the member.

(c) No member of the Assessment Appeals Board, who shall deny his or her own disqualification, shall hear or pass upon the question of the disqualification. The question of the member's disqualification shall be heard and determined by some other member agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the Clerk of the Assessment Appeals Board. Within five days after the expiration of the time allowed by this section for the member to answer, the Clerk of the Assessment Appeals Board shall assign a member, not disqualified, to hear and determine the matter of the disqualification.

The provisions of this section shall be deemed amended if the underlying Revenue and Taxation Code section is amended.

§ 1-03-1215. CLERK OF THE ASSESSMENT APPEALS BOARD:

The Clerk of the Board of Supervisors, or his or designee, shall be Clerk of the Assessment Appeals Board and keep a record of its proceedings. He or she shall perform the same duties in connection with its proceedings as he or she is required by law to perform in connection with the proceedings of a County Board of Equalization.

§ 1-03-1220. LEGAL ADVISOR:

The County Counsel, or his or her deputy, shall serve as legal advisor to the Assessment Appeals Board. The Assessment Appeals Board shall not have any authority to retain independent legal counsel without the consent of the Board of Supervisors.
§ 1-03-1225. COMPENSATION:

The compensation of any member of the Assessment Appeals Board shall be established by the Board of Supervisors by resolution.

§ 1-03-1230. SAME: REIMBURSEMENT OF EXPENSES:

Members of the Assessment Appeals Board shall be entitled to reimbursement for actual and necessary travel expenses incurred in the performance of their duties, at the then-current rate applicable to County employees. Reimbursement of other expenses of any member of the Assessment Appeals Board shall be requested, processed, and paid in accordance with the then-current expense reimbursement policies applicable to County employees.

§ 1-03-1235. SAME: CONFERENCES, MEETINGS AND OUT-OF-COUNTY TRAVEL:

The Assessment Appeals Board, or any of its members, shall obtain the prior consent of the Board of Supervisors to attend any conference, meeting or for out-of-County travel in any official capacity. No reimbursement for expenses related to any such attendance or travel shall be made without prior Board of Supervisors approval.

§ 1-03-1240. RULES OF PROCEDURE:

The Assessment Appeals Board, by resolution with a majority vote and subject to the approval of the Board of Supervisors by resolution, may adopt or amend rules of procedure and administration which the Assessment Appeals Board deems appropriate and necessary. Said rules of procedure and administration shall be consistent with State law and administrative regulations applicable to Assessment Appeals Boards.

§ 1-03-1245. REMOVAL OF BOARD MEMBER: GROUNDS:

Cause for removal from office of a member of the Assessment Appeals Board, as provided for in Revenue and Taxation Code section 1625, shall be as follows:

(a) Those grounds as set forth in Government Code section 1770, subdivisions (b), (e), (f), (h), (i), (j), (k), and (l), which are incorporated herein by reference as though set forth in full.

(b) Refusal to attend three (3) consecutive meetings of the Assessment Appeals Board, without excuse, when summoned to do so by the Clerk of the Assessment Appeals Board.
§ 1-03-1250. SAME: PROCEDURE:

(a) The Board of Supervisors, by majority vote, may propose to remove any member of the Assessment Appeals Board when the Board of Supervisors has reasonable cause to believe that grounds for removal, as set forth in section 1-03-1245, exist as to that member.

(b) Upon a vote of a majority of the Board of Supervisors to propose to remove a member of the Assessment Appeals Board, the Chair of the Board of Supervisors shall send a letter to the member proposed to be removed. Said letter shall be sent certified mail, return receipt requested, or shall be served personally on said member. Said letter shall specify the grounds upon which the Board proposes to remove said member. Said letter shall advise the Assessment Appeals Board member of his or her right to respond to his or her proposed removal at a Board of Supervisors meeting not sooner than two weeks from the date of receipt of said letter by the Assessment Appeals Board member.

(c) At the Board of Supervisors meeting scheduled for that purpose, the Assessment Appeals Board member shall be afforded his or her right to respond to the Board of Supervisors. After hearing the Assessment Appeals Board member’s response, the Board of Supervisors shall make a final decision regarding the proposal to remove the Assessment Appeals Board member.

(d) Nothing in this section shall be construed to grant any member of the Assessment Appeals Board any property rights in his or her office than those otherwise provided by law, if any.

(e) Nothing in this section shall be construed to grant any Assessment Appeals Board member any rights to an evidentiary hearing in regard to this section.

§ 1-03-1255. ESTABLISHMENT OF FEES TO PROCESS APPLICATIONS FOR CHANGED ASSESSMENT:

(a) Pursuant to Section 16 of Article XIII of the California Constitution, the Board of Supervisors adopted a non-refundable fee in the amount of $30.00 for the Clerk of the Assessment Appeals Board’s services associated with the processing of each Application for Changed Assessment filed with the Tulare County Assessment Appeals Board. This fee took effect July 2, 2009.

(b) The Board of Supervisors may change this fee from time to time by resolution.

(c) Filing fees are not refunded, but may be waived where the Applicant would qualify for a waiver of court fees and costs pursuant to Government Code section 68511.3.

Section 2. The provisions of this Ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Supervisors hereby declares that it would have passed this Ordinance, and each section,
subsection, sentence, clause, and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

Section 3. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof, and prior to the expiration of fifteen (15) days from the passage hereof a summary shall be published once in the Sun-Gazette, a newspaper printed and published in the County of Tulare, State of California, together with the names of the members of the Board of Supervisors voting for and against the same.

THE FOREGOING ORDINANCE was passed and adopted by the Board of Supervisors of the County of Tulare, State of California, on the 12th day of April, 2022, at a regular meeting of said Board duly and regularly convened on said day by the following vote:

AYES: SUPERVISORS MICARI, VANDER POEL SHUKLIAN, VALERO AND TOWNSEND
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE

COUNTY OF TULARE

By: ________________
Chairman, Board of Supervisors

ATTEST: JASON T. BRITT
County Administrative Officer/
Clerk of the Board of Supervisors

By: ________________
Deputy Clerk

Approved as to Form:
County Counsel

By: ________________
Deputy

Matter # 2021862

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