

Revision Date: Jan 12, 2023

## **ASSESSMENT APPEALS BOARD**

### **PURPOSE**

The Assessment Appeals Board shall constitute the county board of equalization for the county; to determine the full value of property or to determine other matters of property tax assessment over which the appeals board has jurisdiction.

### **ESTABLISHED**

Pursuant to Revenue and Taxation Code §1620 et seq., the Board of Supervisors adopted Ordinance No. 829 on April 19, 1977 to establish an Assessment Appeals Board in the County of Merced.

### **AUTHORITY**

Revenue and Taxation Code §1620 – 1630 and Merced County Code Chapter 2.68

### **MEETINGS**

Scheduled as needed, by the Appeals Board and the Clerk of the Board

### **LOCATION**

Merced County Board of Supervisors Chambers  
2222 M Street, 3<sup>rd</sup> Floor  
Merced, CA 95340

### **APPOINTMENTS**

The board consists of three (3) members and three (3) alternate members, appointed by the majority vote of the Board of Supervisors.

### **TERM (SEATS)**

Revenue and Taxation Code §1623 (a) - Three (3) year term, beginning on the first Monday in September.

In the event of a vacancy on the board, the person selected to fill the vacancy shall serve for the remainder of the unexpired term.

Upon expiration of the term of office of any member of an assessment appeals board, the member whose term has expired shall continue to serve until such time as a new member takes office.

### **QUALIFICATIONS**

Pursuant to Revenue and Taxation Code **§1624.05**:

- (a) A person shall not be eligible for nomination for membership on an 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, licenses 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) Notwithstanding the provisions of subdivision (a), a person shall be eligible for nomination for membership on an assessment appeals board if, at the time of the nomination, he or she is a current member of an assessment appeals board.
- (c) Documentation of qualifying experience of appeals board members shall be filed with the clerk of the board.

- (d) This section shall apply only to an assessment appeals board in a county with a population of 200,000 or more.
- (e) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

**§1624.1** No person shall be qualified to be a member of an 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.

### **APPLICATION PROCESS**

An application and any other required supplemental shall be completed for all persons wishing to be considered for appointment to the Assessment Appeals Board. Members of the Assessment Appeals Board who wish to continue serving in their appointed capacity for an additional term are required to complete and submit a new application, or may update and resubmit their original application if no pertinent information has changed. All qualifying applications for the vacancy will be submitted to the Board of Supervisors for consideration, selection, and appointment.

### **REQUIREMENTS UPON APPOINTMENT**

**Training.** Revenue and Taxation Code §1624.02 requires that every person newly appointed to an assessment appeals board must complete a course of training designed to provide an overview of the assessment appeals process. The training must be completed prior to the commencement of his or her term on the board, or as soon as reasonably possible within one-year thereafter.

**Oath of Office – Required.**

**Statement of Economic Interest Form 700 Filing – Required.**

**AB 1234 Ethics Training – Required.**

### **COMPENSATION**

\$100 per hearing

\$50 additional if hearing is over 4 hours.

### **RULES OF PRACTICE**

California Code of Regulations, Title 18.

### **CONTACT PERSONS**

Questions about the Assessment Appeals Board:

Clerk of the Board, (209) 385-7366

Questions about the Merced County Application to Boards, Commissions & Committees:

Board Clerk Office, (209) 385-7366