

NAME: **ASSESSMENT APPEALS BOARDS (AAB)**

LEGAL AUTHORITY: County Administrative Code, Article IV-B, Sections 89.01-89.06, was adopted by the Board of Supervisors 11/1/66 (129), establishing Assessment Appeals Boards.

Section 16 of Article XIII of the California Constitution appointing Alternate Members, all pursuant to Revenue and Taxation Code Sections 1620-1624 et seq.; Created and established in the County San Diego, four Assessment Appeals Boards numbered 1, 2, 3 and 4; Compensation for Special Sessions; and Abolishing Board No.5.

Ordinance 3472 (NS), 2/17/70 (31), Amending Section 498.5 of the Administrative Code and Sections 66.405 and 66.803 of the San Diego County Code re Financial Disclosure Statements.

Ordinance 8306 (NS) 9/28/93 (37) amending Section 89.02 relating to Assessment Appeals Board Members and Alternate Members.

Amended on June 27, 1995 (35); Amended by Board Actions on October 10, 2000 (16).

Amended Rules of Procedures on June 27, 1995 (37), and on October 10, 2000 (16).

**MEMBERS
APPOINTED BY:**

Board of Supervisors

**MEMBERSHIP
COMPOSITION:**

Each Assessment Appeals Board shall consist of three members and two alternate members who shall be appointed directly by the Board of Supervisors for the terms prescribed by law. Section 1624 of the Revenue and Taxation Code sets forth the eligibility requirements as follows:

A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

- (a) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers.
- (b) Is a person who the nominating member of the Board of Supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

The phrase "Nationally recognized professional organization" as used in section 1624, the State Board of Equalization recognizes the following organizations as qualifying within the meaning of section 1624:

- Appraisal Institute - formerly known as American Institute of Real Estate Appraisers (AIREA) and Society of Real Estate Appraisers (SREA)
- International Association of Assessing Officers
- International Right of Way Association
- National Association of Real Estate Appraisers
- National Association of Review Appraisers
- Society of Auditor-Appraisers

TRAINING OF MEMBERS:

Section 1624.01 of Revenue and Taxation Code, requires that all new members of assessment appeals boards must complete a training course. Section 1624.01 provides:

After January 1, 2001, any person newly selected for membership on, or newly appointed to be a member of, an assessment appeals board shall complete the training described in subdivision (a) of Section 1624.02 **prior** to the commencement of his or her term on the board or as soon as reasonably possible within one year thereafter.

TERMS:

Three years; beginning on the First Monday of September (Pursuant to Revenue and Taxation Code, Section 1623, effective 1/1/79, the current term of members will be extended to expire on the First Monday of September, and thereafter all terms will expire on the First Monday of September).

DUTIES:

To lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessment in order to equalize assessments on local tax assessment roll.

To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing.

To hear and decide penalty assessment and to review, equalize, and adjust escaped assessment on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.1.

To determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal

property. Such classifications may result in the property so classified being exempt from property taxation.

To determine the allocation of value to property that is the subject of the hearing.

To exercise the powers specified in Section 1605.5 and 1613 of the Revenue and Taxation Code.

**MEETING DATE
AND LOCATION:**

To be determined by the Clerk of the Board of Supervisors
AAB Calendar available at:

<http://www.sdcounty.ca.gov/cob/docs/aab/calendaraab.pdf>

1600 Pacific Highway

Room 301

San Diego, CA 92101

COMPENSATION:

Fifty dollars (\$50) per day of service while sitting as a member of such Board in session or while attending a meeting of such members called by the Clerk of such Boards, provided, however, where such services as a member during any day:

1. Is performed partially in the morning, and partially after 1:30 p.m. of such day, or
2. Exceeds four hours, the compensation shall be One Hundred Dollars (\$100) for such day.
3. If the Clerk calls a meeting solely to do deliberating, preparing and/or adopting written Findings of Fact, the compensation will be Ten Dollars (\$10) per day for each member participating.

Resolution 9/18/79 (112) and Section 490.17 of the County Administrative Code provides for mileage reimbursement.

FILINGS NECESSARY:

Incompatible Activities Statement
Statement of Economic Interests - Form 700
Oath card (2)
Payroll

CONTACT PERSON:

Marvice Mazyck
Clerk of the Board of Supervisors
Mail Stop: A – 45
619-531-4870

REVISED: October 13, 2009