



# Board Agenda Item 29

DATE: October 31, 2017

TO: Board of Supervisors

SUBMITTED BY: Jean Rousseau, County Administrative Officer

SUBJECT: Staggered terms for the Assessment Appeals Board

RECOMMENDED ACTION(S):

**Approve staggered terms for the five seats of the Assessment Appeals Board as listed on Exhibit A of Agenda Item.**

Approval of the staggered terms will bring the Fresno County Assessment Appeals Board into compliance with Revenue and Taxation Code Section 1623.

ALTERNATIVE ACTION(S):

If your Board does not approve the recommended action, the terms for the Assessment Appeals Board (AAB) will not be staggered as required by Revenue and Taxation Code Section 1623.

FISCAL IMPACT:

There is no increase in net County cost associated with this action.

DISCUSSION:

Revenue and Taxation Code section 1623 provides that the term of office for a member of an assessment appeals board shall be three years. Section 1623 further provides that the terms of office shall be staggered, with an equal number of terms expiring each year.

Currently, the Fresno County Assessment Appeals Board (AAB) has five members: three regular members and two alternate members, who serve when a regular member is unavailable. The terms of office for these five members were originally staggered in compliance with section 1623. Over time, changes were made to the terms of office of the AAB members based on varying interpretations of an October 3, 1978 Board of Supervisors resolution. That Resolution indicated an intent to appoint one of the two alternate AAB members as a regular AAB member when there is a vacancy among the regular AAB members or when the term of a regular AAB member expires. The changes to the terms of office of the AAB members resulted in the terms no longer being staggered.

The Board of Supervisors is being requested to approve the staggered terms for the five members of the AAB, as set forth in Exhibit A. The recommended staggered terms, Exhibit A, were created so each current Supervisorial District appointee can complete the three (3) year term they are currently serving, while creating the staggered terms required. The only term of office that will be affected is the term of office being served by the AAB member appointed by District 5. The current AAB member filling that seat was appointed to finish the term through 2018. Exhibit A proposes to extend their term of office for one year, expiring

September 2020, to accomplish the staggered terms required by Section 1623.

OTHER REVIEWING AGENCIES:

The AAB has reviewed this agenda item and attachments.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Exhibit A - Assessment Appeals Board Staggered Terms  
On file with Clerk - BOS Resolution, October 3, 1978

CAO ANALYST:

Ronald Alexander