



# COUNTY OF HUMBOLDT

For the meeting of: 8/21/2018

---

File #: 18-1071

---

To: Board of Supervisors

From: Clerk of the Board

SUBJECT:

Adoption of Assessment Appeals Board Rules

RECOMMENDATION(S):

That the Board of Supervisors adopt the Assessment Appeals Board Rules for Humboldt County.

SOURCE OF FUNDING:

NA

DISCUSSION:

The Clerk of the Board is responsible for receipt and processing of Assessment Appeal Applications. All applications submitted are verified, numbered and scheduled by the Clerk of the Board. The Clerk of the Board's office acts as the Assessment Appeals meeting Clerk and attends all monthly meetings. And finally, the Clerk of the Board acts as the liaison between the Assessment Appeals Board members, the Assessor's office and the Appellants throughout the entire process.

The Assessment Appeals Board has adopted Assessment Appeals Board Rules that are intended to bring consistency and transparency to the appeals process. The rules were composed using research from other like-size counties, Clerk of the Board trainings, and input from the current Assessment Appeals Board members. The rules comply with the rules promulgated by the State Board of Equalization and ensure fairness for the tax payer. They help establish procedure and ensure an impartial hearing for the appellants. In addition, the new rules establish a transparent process that will accurately record and reflect the outcome of every appeal filed. If adopted, the Assessment Appeals Board Rules will come back to the Board of Supervisors for an annual review to update the filing dates and to make improvements as an ongoing commitment to this process.

FINANCIAL IMPACT:

NA

OTHER AGENCY INVOLVEMENT:

NA

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion

ATTACHMENTS:

Assessment Appeals Board Rules - August 2018

PREVIOUS ACTION/REFERRAL:

Board Order No.: NA

Meeting of: NA