



SUMMARY REPORT

Agenda Date: 9/21/2021

To: Board of Supervisors

Department or Agency Name(s): Board of Supervisors

Staff Name and Phone Number: Supervisor Lynda Hopkins 707-565-2241

Vote Requirement: Majority

Supervisorial District(s): Countywide

Recommended Action:

Reappoint Matt Eshoo as a general member and Ross Liscum as an alternate member of the Assessment Appeals Board for a term of three years beginning on September 6, 2021 and ending on September 2, 2024.

Executive Summary:

Reappoint Matt Eshoo as a general member and Ross Liscum as an alternate member of the Assessment Appeals Board for a term of three years beginning on September 6, 2021 and ending on September 2, 2024.

Discussion:

The Assessment Appeals Board consists of three general members and three alternate members that are countywide appointments by the Board of Supervisors. Each member serves for a term of three years. Each member must have a minimum of five years of professional experience in California as a public accountant, a real estate broker, an attorney or a property appraiser. Prior to serving, each member must also complete a training course from the Board of Equalization to satisfy Revenue and Taxation Code Section 1624.01. Two alternate members are currently eligible for appointment.

The members currently eligible for reappointment are:

- Matt Eshoo, a licensed real estate professional, who has been serving as an alternate member since July 2009.
- Ross Liscum, a licensed real estate professional, who has been serving as an alternate member since June 2009

Staff recommends reappointing the existing members for the following reasons:

- Each member is in good standing and is willing and qualified to continue service.
- Each member is willing to continue to meet the increased demands on her time that the Assessment Appeals schedule requires, without any additional compensation.
- Each member is experienced with the complex, quasi-judicial Assessment Appeals process.
- The County has incurred a significant cost in staff time to train each existing member.
- The County will incur a significant cost in staff time to recruit and train any new members.
- The County will be able to resolve fewer applications for an unknown period of time as the Assessment Appeals calendar will have to be reduced time to conduct recruitment and train new members.

Per Government Code Section 1623 of the Revenue and Taxation Code, Assessment Appeals Board member's term shall begin on the first Monday of September for a term of three years.

Prior Board Actions:

09-11-2018 Reappointed Ross Liscum and Matt Eshoo as alternate members to the Assessment Appeals Board.

FISCAL SUMMARY

Expenditures	FY 21-22 Adopted	FY22-23 Projected	FY 23-24 Projected
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:

Per Board of Supervisor Resolution 95-0326, Assessment Appeals Board Members are paid \$125.00 for meetings less than 4 hours and \$225.00 for meetings 4 hours or more.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):**Attachments:****Related Items "On File" with the Clerk of the Board:**

