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**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Executive Office

SUBMITTAL DATE:
September 21, 2009

SUBJECT: Assessment Appeals Stipend and Reimbursement Policy

RECOMMENDED MOTION: That the Board of Supervisors: 1) introduce and on the successive week adopt Ordinance 510.7, an Ordinance of the County of Riverside Amending Ordinance 510 Providing for Assessment Appeals Boards and Hearing Officers; and 2) direct the Clerk of the Board to adjust assessment appeals board membership so that one board can be used as a desert board when necessary.

BACKGROUND: Members of assessment appeals boards provide a vital public service. Their careful and time-consuming review of appeals to property assessments ensures that property owners are charged a fair and lawful property tax. Appeals sessions are all held at the County Administrative Center in downtown Riverside, and typically last one-half to a full day. Therefore, appeals board members incur costs in terms of their time as well as various incidentals like parking, travel, lodging and food. Without reasonable compensation, it is unlikely that the Clerk of the Board could keep these boards fully staffed with qualified individuals.

(Continued on Page 2)

Christopher Hans,
Deputy CEO

FINANCIAL DATA	Current F.Y. Total Cost:	\$ Cost Decreased	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2009/10

SOURCE OF FUNDS: Department Operating Budget	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

County Executive Office Signature

BY:

- Policy
- Policy
- Consent
- Consent

Dep't Recomm.:
Per Exec. Ofc.:

Prev. Agn. Ref.: 3.20 of 9/1/09

District: All

Agenda Number:

3.89

Departmental Concurrence

BACKGROUND: (Continued)

A survey of other Southern California counties revealed that all but Riverside pay a split rate based on the number of hours served and some provide a mileage reimbursement. Riverside County is unique in that it reimburses for food and hotel expenses. Further, Riverside County and LA County provide the highest stipend amount.

Below is a comparison of compensation packages of appeals boards in Southern California:

	Riverside	SBdno	Orange	LA	San Diego
Half-day Stipend	300	150	125	150	50
Full-day Stipend	300	200	250	300	100
Mileage	Paid	Paid	None	None	Paid
Hotel	Available	None	None	None	None
Food	Available	None	None	None	None
Parking	Free	Free	Free	Free	Free

It is the recommendation of the Executive Office – solely for deciding compensation – that appeals board members should be thought of as employees. Regular county employees are not compensated for mileage to and from home, or for meals or lodging at their regular place of employment. Appeals board members should not be afforded these special reimbursements that are unavailable to regular employees. There are three additional benefits to taking this general course of action: 1) this county will be in line with all other local counties; 2) paying only a stipend will simplify staff paperwork; and 3) paying only a stipend will avoid the possible appearance of excessive reimbursement requests.

Our neighbor county to the north pays a split stipend and also allows mileage reimbursement. However, Riverside's full-day stipend is \$100 more than that provided by San Bernardino. The additional stipend amount is at least equal in value to that mileage allowance – that is it covers the cost of an approximate 200 mile daily drive.

The recommended new compensation package for our assessment appeals boards is a \$150 daily stipend for a session of up to four hours and a \$300 daily stipend for a session that exceeds four hours. Parking should remain free. This package would be about equal with those provided by San Bernardino and Los Angeles; it would be higher than those of San Diego and Orange.

There is an opportunity to better serve the public by hearing assessment appeals cases in areas of the county other than downtown Riverside. With this Board's concurrence, members of the five appeals boards will be selected to form one desert board and four western boards. The desert board will meet as needed in the desert, but will likely also be scheduled to hear cases in the County Administrative Center. The details of meeting dates, times, and location should be settled within the next 60 days. The other four boards will continue to hear cases only in the County Administrative Center.

The Clerk of the Board has implemented procedures this year to allow for the addition of one or more hearing officers. Some of the new appeals filed after July 1, 2009 have requested a hearing before an officer rather than a full assessment appeals board. These requests are being processed and the cases will be heard in the spring. The details of meeting dates, times, and location will be settled early in the new calendar year. One officer will hear cases in the South-west County. It has not yet been determined if other hearing officers will be needed.

**ORDINANCE NO. 510
(AS AMENDED THROUGH 510.67)
AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO.
510 PROVIDING FOR ASSESSMENT APPEALS BOARDS AND HEARING
OFFICERS**

The Board of Supervisors of the County of Riverside, State of California, do ordain as follows:

Section 1. Five Assessment Appeals Boards are hereby created for the County of Riverside, each consisting of three members to be appointed and to hold office as provided by law.

Section 2. The Boards shall equalize the valuation of taxable property within the County for the purpose of taxation as well as determine issues concerning changes of ownership and new construction.

Section 3. Each member of an Assessment Appeals Board and each assessment hearing officer shall receive the following:

- a) A per diem payment at the rate established by a resolution approved by the Board of Supervisors; and
- ~~b) Reimbursement for mileage between his or her place of residence and the meeting site of the Board or hearing location; and~~
- ~~c) Reimbursement for lunch on those occasions when the business of the Board or hearing officer requires the member's or hearing officer's presence past 12:00 noon; and~~
- ~~d) Reimbursement for overnight lodging not to exceed the amount designated in Board Policy D-1 (Reimbursement for General Travel).~~

Section 4. The Board of Supervisors shall appoint the members of the Assessments Appeals Boards pursuant to Section 1622.1 of the Revenue and Taxation Code.

Section 5. The Board of Supervisors shall appoint the members and alternates of the Assessment Appeals Boards, upon the expiration of any term of office or the occurrence of a vacancy on such Boards, pursuant to Section 1623.1 of the Revenue and Taxation Code.

Section 6. Hearing Officers.

- A.** The Board of Supervisors may appoint assessment hearing officers not to exceed five in number to hear and decide on applications where all the following apply:
- 1) The applicant is the assessee and has filed an application under Revenue and Taxation Code Section 1603; and
 - 2) The assessed value of the property under consideration, as shown on the current assessment roll, does not exceed five

hundred thousand dollars (\$500,000); or the property under consideration is a single-family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less regardless of value; and

- 3) The applicant has requested that the hearing be held before an assessment hearing officer.

B. A person shall not be eligible for appointment as an Assessment Hearing Officer unless he or she meets the qualifications established in Revenue and Taxation Code Section 1624.

C. The decision of an assessment hearing officer on an assessment appeal application constitutes the final administrative decision of the county board of equalization or county assessment appeals board on that application without any further action by the county board of equalization or county assessment appeals board.

This ordinance shall take effect thirty (30) days after its adoption.

Adopted:

510 02/20/1967 (Eff: 03/22/1967)

Amended:

510.1 03/25/1968 (Eff: 04/23/1968)

510.2 Item 3.2 10/09/1983 (Eff: 09/08/1983)

510.3 Item 3.2 10/13/1997 (Eff: 11/12/1987)

510.4 Item 3.1 of 04/09/1996 (Eff: 05/09/1996)

510.5 Item 3.17 of 9/15/1998 (Eff: 10/16/1998)

510.6 Item 3.45 of 04/07/2009 (Eff: 05/07/2009)

510.7 Item 10/06/2009 (Eff: 11/05/2009)