

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



FROM: Executive Office

SUBMITTAL DATE:
October 21, 2009

SUBJECT: Assessment Appeals Stipend and Reimbursement Policy

RECOMMENDED MOTION: That the Board of Supervisors: 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

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

Christopher Hans,
Deputy CEO

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	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

BY: *Paul McDonnell*
Paul McDonnell

County Executive Office Signature

FORM APPROVED COUNTY COUNSEL
BY: *D.H.K. Huff* DATE: 10/21/09
DAVID H.K. HUFF

Consent Policy
 Consent Policy

Dept's Recomm.:
 Per Exec. Ofc.:

Prev. Agn. Ref.: 3.20 of 9/1/09 **District:** All **Agenda Number:**

3.18

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 (proposed)	SBdno	Orange	LA	San Diego
Half-day Stipend	n/a	150	125	150	50
Full-day Stipend	300	200	250	300	100
Mileage	Paid	Paid	None	None	Paid
Hotel	None *	None	None	None	None
Food	None	None	None	None	None
Parking	Free	Free	Free	Free	Free

* Lodging available only if the member lives in the Palo Verde Valley

However, unlike most other counties, Riverside County is a large county and several of its appeals board members commute over 100 miles round trip to hear appeals. Compensating members for the cost of gas and vehicle wear-and-tear will allow the Clerk of the Board to attract and keep qualified individuals from areas of the county outside the downtown Riverside area. San Bernardino County is a similarly large county and it allows mileage reimbursement.

A poll of appeals board chairs uncovered various concerns and suggestions on the topics of meeting schedules, meeting locations, travel, and compensation. Suggested procedural changes were relayed to the Clerk of the Board for consideration. There was not a perfect consensus on compensation. To summarize expressed positions:

- Two chairs thought a \$150/\$300 split was fair, one chair thought \$100/\$200 was adequate, and one chair argued strongly that compensation should be \$300 regardless of meeting time (she spoke for members with other jobs who set aside a whole day for appeals and forgo a day of pay on their regular job).
- All thought that mileage compensation is fair and reasonable, though one thought the amount could be reduced.
- Those who commuted over 50 miles found the hotel compensation highly important, though they would likely be satisfied with \$300/day plus either mileage or lodging compensation.
- Meal compensation was no greater than a minor concern.

The recommended new compensation package is a \$300 daily stipend for a session of any length. Additionally, there would be reimbursement available for mileage traveled. There would be no food allowance. There would only be a hotel allowance if an individual commutes from the Palo Verde Valley (greater Blythe). Parking would remain free.

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 510.7)
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 overnight lodging for members living in the Blythe/Palo Verde Valley area of Riverside County. The cost of lodging not to exceed the amount designated in Board Policy D-1 (Reimbursement for General Travel).
- d) Free parking in County-owned parking facilities.

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 1624.05.

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 ___ of 10/27/2009 (Eff: _____)

FORM APPROVED COUNTY COUNSEL
BY David H.K. Huff 10/21/09
DAVID H.K. HUFF DATE