



# Mendocino County

## Legislation Text

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**File #:** 16-1140, **Version:** 1

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**To:** Board of Supervisors

**From:** Executive Office

**Meeting Date:** November 14, 2016

**Department Contact:** Nicole French

**Phone:** 463-4441

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Adoption of the Mendocino County Assessment Appeals Board Local Rules for 2016-17

**Recommended Action/Motion:**

Adopt the Mendocino County Assessment Appeals Board Local Rules for 2016-17.

**Previous Board/Board Committee Actions:**

The Mendocino County Assessment Appeals Board was established by the Board of Supervisors on December 6, 2011, the Local Rules are adopted annually.

**Summary of Request:**

As stated in the California State Board of Equalization's Assessment Appeals Manual, pursuant to Article 13, Section 16, of the Constitution, "the county board of supervisors is directed to adopt rules of notice and procedure to facilitate the work of local appeals boards under the county's control." The proposed Local Rules are consistent with the State Board of Equalization's Property Tax Rules 301 - 326.

During their annual organizational meeting, which takes place the third Monday in July, the Mendocino County Assessment Appeals Board (AAB) selects a Chair and Vice Chair, confirms their meeting calendar, and approves the Local Rules. This year, the AAB held their meeting on July 18th, and the Local Rules were approved without modification.

**Alternative Action/Motion:**

Provide direction to staff.

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** N/A

**Current F/Y Cost:** N/A

**Budgeted in Current F/Y:** N/A

**Annual Recurring Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

**Agreement/Resolution/Ordinance Approved by County Counsel:** N/A

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**CEO Liaison:** Alan D. Flora, Assistant CEO

**CEO Review:** Yes

**Comments:**