

28. Accept and file the Assessment Appeals Board report for calendar years 2023 and 2024, and take related actions ()



County of Santa Cruz Board of Supervisors

Agenda Item Submittal

From: Board of Supervisors

Subject: Biennial Report of the Assessment Appeals Board

Meeting Date: February 11, 2025

Formal Title: Accept and file the Assessment Appeals Board report for calendar years 2023 and 2024, and take related actions

Recommended Actions

- 1) Accept and file the report prepared by the Assessment Appeals Board highlighting their activities during calendar years 2023 and 2024; and
- 2) Direct the chair to thank the members of the Assessment Appeals Board for their work on behalf of County government.

Executive Summary

Accept and file the report prepared by the Assessment Appeals Boards highlighting their activities during calendar years 2023 and 2024.

Discussion

The purpose of this report is to highlight the activities, accomplishments, and future goals of the board during calendar years 2023 and 2024.

Financial Impact

The recommended action does not have a financial impact.

Strategic Initiatives

N/A

Submitted By:

Felipe Hernandez, Chair

Recommended By:

Carlos J. Palacios, County Administrative Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.

Santa Cruz County Clerk of the Board
Assessment Appeals Board Biennial Report for 2023-2024

I. ROLE OF BOARD

Established under the authority of Article 13, Section 16 of the California Constitution, and Revenue and Taxation Code Section 1620 et. Seg. [Ord. 5279 § 14, 2018; Ord. 5046 § 1, 2009; Ord. 2241, 1976; prior code section 3.09.010]

Primary functions of the Assessment Appeals Board are as follows: to equalize the assessment of property on the local tax roll of the County of Santa Cruz; to consider all assessment appeals applications properly filed before the Board; and to exercise the powers and duties specified under Rule No. 302, Title 18 of the California Administrative Code as to its functions and jurisdictions.

II. MEETING DATES

The Board meets, on Thursdays as needed, from July through March at 9:00 a.m. in the Board of Supervisor's Chambers, 701 Ocean Street, Santa Cruz, California. Additional meetings may be scheduled, as needed, at the direction of the Assessment Appeals Board.

III. BOARD STRUCTURE

The Assessment Appeals Board consists of members appointed by the Board of Supervisors: three regular members with staggered terms and one alternate member. There are currently three appointed regular members. Two members' terms expire in September 2025 and one member's term expires in September 2027.

In 2009, a second Assessment Appeals Board panel (Panel II) was established to expedite the adjudication of the large volumes of applications filed in fiscal years 2008 and 2009. All members of Panel II have resigned and the panel is no longer active.

IV. BOARD STAFF

The Assessment Appeals Board is staffed by the Clerk of the Board of Supervisors, County Counsel, and the County Assessor's office.

V. ATTENDANCE

Two members represent a quorum. The Alternate member attends when a regular member cannot attend. Currently, there is no alternate member (resignation received in January 2021). (See attached yearly attendance sheet)

ACCOMPLISHMENTS 2023-2024

1. Dramatically decreased the span of time between the applicants submission of an appeal and the opportunity to be heard before the Board
2. Timely filing & processing of applications; appeal applications have been consistently resolved within the two-year deadline (see attached log)
3. Created a need-based fee waiver form in compliance with the California Board of Equalization
4. Created a short cut web address to increase accessibility to the AAB portal
5. Added a checkbox for email communication preference to the appeal application to decrease paper waste
6. Adjusted the hearing result definitions to more accurately reflect the board decisions
7. Clerk maintained an open-door policy on communication with the public, upholding County standards and accessibility

GOALS 2024-2025

1. Fill the Alternate Board Member vacancy
2. Continue to increase electronic communication in order to conserve paper resources and create a web payment option
3. Train Clerk of the Board staff on the Assessment Appeals updated elements
4. Study data and report findings to improve opportunity and accessibility for applicants

RECOMMENDATIONS

1. Acknowledge the Assessment Appeals Board members for their dedicated service to the taxpayers of Santa Cruz County;
2. Accept this report as recommended by the Clerk of the Assessment Appeals Board.

Attachments:

Attachment 1 – Assessment Appeals Board Member Term and Eligibility Requirements

Attachment 2 – Assessment Appeals Board Member Attendance Log 2023-2024

Attachment 3 – Assessment Appeals Application Log 2020-2025

ASSESSMENT APPEALS BOARD

BOARD MEMBER TERM AND ELIGIBILITY REQUIREMENTS

NOTE: Each member shall serve for a term of three years, beginning on the first Thursday in Sept. [Ordinance 5046 (6/09/09) establishes a second Assessment Appeals Board]

(A)The Board shall consist of three members, residents of the County, appointed on an at-large basis by the Board of Supervisors. Alternate members may be appointed pursuant to the restrictions of Revenue and Taxation Code Section [1622.5](#). (B) As mandated by Revenue and Taxation Code Section [1624.05](#), a person shall not be eligible for nomination for membership on the Assessment Appeals Board unless that person has a minimum of five years' professional experience in California as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization, property appraiser certified by the Office of Real Estate Appraisers, or property appraiser certified by the State Board of Equalization. (C) As mandated by Revenue and Taxation Code Section [1624.1](#), no person shall be qualified to be a member of the Assessment Appeals Board who has, within three years immediately preceding their appointment to the board, been an employee of an assessor's office. [Ord. 5279 § 14,2018; Ord. 5046 § 2, 2009; Ord. 2241, 1976; prior code § 3.09.030].

INCUMBENT/APPOINTEE	APPOINTMENT DATE	TERM EXPIRATION DATE
Eric Herrick	September 20, 2022	September 1, 2025
Steven Allen	September 24, 2024	September 6, 2027
Wendy Strimling	September 20, 2022	September 1, 2025
ALTERNATE	VACANCY	VACANCY

ASSESSMENT APPEALS BOARD

2024 BOARD MEMBER ATTENDANCE ROSTER

Meeting Date	1/18	2/15	3/14	7/15	9/19	10/17	11/7	12/5
Eric Herrick	P	P	P	R	P	P	P	P
Wendy Strimling	P	P	P	R	P	P	P	P
Steven Allen	P	P	P	R	E	P	P	P

2023 BOARD MEMBER ATTENDANCE ROSTER

Meeting Date	1/17	2/16	3/16	7/17	9/21	10/19	11/2	11/9	12/7
Eric Herrick	P	P	P	R	P	P	P	P	P
Wendy Strimling	P	P	P	R	P	P	P	P	P
Steven Allen	P	P	E	R	P	P	P	P	P

KEY:

P	Present
R	Remote Attendance
NYA	Not Yet Appointed
E	Excused Absence
MR	Member Resigned
U	Unexcused Absence

ASSESSMENT APPEALS BOARD

Applications Received Data (for FY 2020-21 through 2024-25)

FY	Received	Withdrawn	Stipulations	Denied	Reduced	Returned*			Pending
2020-21	236	132	45	30	5	4R	9D	11U	0
2021-22	230	106	36	16	19	17 R	6U 1D		0
2022-23	152	94	33	8	7		2U		1
2023-24	200	103	42	10	4	1R	3U 1D		35
2024-25		21	3		1		1U		

*As of the date of this report the 24-25 filing period continues through 7/1/2025