

ORDINANCE NO. _____

**ORDINANCE ADDING CHAPTER 5.150
TO THE MENDOCINO COUNTY CODE -
ASSESSMENT APPEALS BOARD**

The Board of Supervisors of the County of Mendocino ordains as follows:

Chapter 5.150 Assessment Appeals Board is added to Title 5 of the Mendocino County Code to read as follows:

Section 5.150.010. Establishment of Board.

Pursuant to the provisions of Section 16 of Article XIII of the California Constitution, an assessment appeals board is created and established for Mendocino County.

Section 5.150.020. Members and alternate members of the assessment appeals board.

The assessment appeals board shall consist of three (3) members who shall be appointed and reappointed directly by the Board of Supervisors for terms as provided by law. The Board of Supervisors shall appoint and reappoint directly alternate members for terms as provided by law for regular members of the assessment appeals board. An alternate member shall serve whenever any regular member is temporarily unable to act as a member of the board.

Section 5.150.030. Qualifications for membership.

A person shall not be eligible for nomination for membership on the assessment appeals board unless he or she has a minimum for five (5) years professional experience in this state of one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; property appraisers accredited by a nationally recognized professional organization; or a person who the nominating member of the Board of Supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

Section 5.150.040. Jurisdiction and duties of assessment appeals board.

The assessment appeals board shall constitute the board of equalization for Mendocino County and shall have the power to equalize the valuation of taxable property within the county for the purpose of taxation, as provided by applicable law.

Section 5.150.050. Compensation.

Compensation for members of the assessment appeals board shall be established by this board by resolution.

Section 5.150.060. Clerical assistance.

The Clerk of the Board of Supervisors shall be the clerk of the assessment appeals board, keep a record of the proceedings, shall provide such clerical assistance as the assessment appeals board may require, and shall otherwise perform those duties prescribed by law for the clerk of the assessment appeals board.

Section 5.150.070. Legal advisor.

The County Counsel shall, upon request, provide such legal assistance to the assessment appeals board as such counsel determines is appropriate and necessary.

Section 5.150.080. Rules of procedure.

All proceedings before the assessment appeals board shall be conducted in accordance with the rules relating to local equalization as set forth in Title 18 of the Code of California Regulations, as well as such local rules as the Board of Supervisors may prescribe.

PASSED AND ADOPTED by the Board of Supervisors of the County of Mendocino, State of California, on this _____ day of _____, 2011, by the following roll call vote:

AYES:
NOES:
ABSENT:

WHEREUPON, the Chair declared the Ordinance passed and adopted
and **SO ORDERED**.

ATTEST: CARMEL J. ANGELO
Clerk of the Board

Deputy

APPROVED AS TO FORM:
JEANINE B. NADEL, County Counsel

KENDALL SMITH, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: CARMEL J. ANGELO
Clerk of the Board

Deputy