



LOS ANGELES COUNTY FACT SHEET ASSESSMENT APPEALS BOARD

EXECUTIVE OFFICE



Acting in a judicial capacity in accordance with applicable provisions of the California Revenue and Taxation Codes, the Assessment Appeals Board conducts the assessment appeals hearings and makes fair and impartial decisions based on the evidence presented at hearings on all property tax disputes between the taxpayer and the Assessor's Office.



QUALIFICATIONS

Minimum of five years' professional experience in the State of California as one or more of the following: a certified public accountant, real estate broker, licensed attorney, property appraiser, or professional experience in a real estate field.

Professional experience in a real estate field includes business accounting and taxation, land use and urban planning, real estate development or investment analysis, and real estate banking or financing.



TERM OF OFFICE

3 years, at the pleasure of the Board.

No member of the Board may serve more than two consecutive three-year terms. The Board may, by order, extend the length of service or waive the limit for individuals or the Board as a whole.

MEMBERS*

70



6 Assessment Appeals Boards



Three-Member Panel



APPOINTMENT

Board of Supervisors



May be subject to file **FORM 700**

To view active members, vacancies and websites on Los Angeles County commissions, please visit: <http://bos.lacounty.gov/Services/Commission-Services/Membership-Roster>

ASSESSMENT APPEALS BOARD HEARINGS



Participate in virtual Assessment Appeals hearings via WebEx and/or in-person hearings when required at the Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012.

Hearings are scheduled Monday through Friday as needed.

COMPENSATION AND COMMITMENT



\$150.00 per session up to 4 hours
\$225.00 per day for a session of 4-6 hours
\$300.00 per day for a session exceeding 6 hours

The duration of a hearing varies for every Assessment Appeals Board. **The successful candidate should be available an average of at least two or three days a week, Monday through Friday.** Assessment Appeals Board Members are scheduled on an as-needed basis and based on Board Member availability.

Bound by the laws, rules and regulations governing the assessment appeals process such as the Revenue and Taxation Code, the State Property Tax Rules (which are set forth in the California Code of Regulations), and the local Rules established by the Board of Supervisors.



DUTIES

- Listen to appeals of assessed valuation of the local property tax roll
- Apply relevant laws and procedures that govern the appeal process
- Collaborate with fellow board members in deliberations
- Prepare written summaries of evidence presented during hearings for findings of fact requests
- Complete training courses



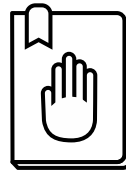
DESIRABLE QUALIFICATIONS

- General understanding of the laws and procedures that governs the appeals process
- Ability to maintain impartiality and diligence during appeal hearings
- Excellent written and verbal communication

MEMBERS

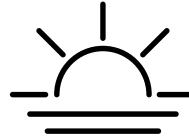


Fourteen (14) nominated by each of the five Board of Supervisors.



OATH

Required.



SUNSET REVIEW

Not Required.



AUTHORITY

Section 1620 et seq. of the Revenue and Taxation Code, Chapter 2.44 of the Los Angeles County Code, Board Order No. 66 of August 22, 1989, Board Order No. 78 of June 4, 1991, Ordinance No. 91-0080, Board Order No. 45 of February 8, 1994 Ordinance No. 94-0013, Board Order No. 46 of February 8, 1994, Ordinance No. 94-0014, Board Order No. 52 of March 22, 1994, Ordinance No. 94-0026, Board Order No. 77 of January 3, 1995, Ordinance No. 95-0002 and Board Order No. 53 of January 2, 1996, Ordinance No. 96-0001

May be subject to bylaws.