

## **ASSESSMENT APPEALS BOARD**

### **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.

### **MEMBERSHIP** \*

Five Boards of three members and twenty alternates:

A person shall not be eligible for nomination for membership unless he or she has a minimum of five years' professional experience in the State of California as either a certified public accountant or public accountant, licensed real estate broker, attorney, or property appraiser accredited by a nationally recognized professional organization.

Five temporary boards consisting of three members assigned by the Clerk of the Assessment Appeals Board.

### **APPOINTMENT** \*

Upon the expiration of the term of any member or alternate to an Assessment Appeals Board, or the occurrence of a vacancy of a member or alternate to an Assessment Appeals Board, the Board of Supervisors shall fill such office or vacancy by appointment. Each Supervisor shall have three appointees for the five boards.

If a Supervisor is unable to find a qualified individual to fill a vacancy on the Board within 60 days of the beginning of a term of office, the member whose term has expired shall continue to serve until such time as a new member takes office.

The Clerk of the Assessment Appeals Boards may assign one or more members, including alternates, from Board Nos. 1, 2, 3, 4 and 5 to serve temporarily as members of Board Nos. 6, 7, 8, 9 and 10, when at the discretion of the clerk, such temporary assignment will more efficiently service the needs of the boards.

### **TERM OF OFFICE**

Three 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.

### **COMPENSATION**

1 - 4 hour Session \$150.00  
4 - 6 hour Session \$225.00  
Session over 6 hours \$300.00

### **MEETINGS** \*

Hold hearings as required in Rooms B-4 and B-28, Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, 90012.

### **DUTIES**

To hear appeals of assessed valuation on the local property tax roll.

### **OATH**

Required.

Created on:

\* Revised: 7/5/00