



# MARIPOSA COUNTY

Clerk of the Board of Supervisors · (209) 966-3222



## **ORDINANCE 2016-1118**

MEETING: July 12, 2016

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Ordinance to Increase Assessment Appeals Board Compensation

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### **RECOMMENDATION AND JUSTIFICATION:**

Waive the second reading and adopt an Ordinance amending Mariposa County Code Chapter 2.40.050 to increase compensation for Assessment Appeals Board members.

This matter came to the Board on June 21, 2016, for discussion and possible direction regarding compensation for Assessment Appeals Board (AAB) Members. Given that the state-mandated requirements to sit on the AAB generally require a lawyer, a licensed real estate appraiser, a real estate broker, or similarly credentialed professionals, and given the difficulty that the County has had in recruiting qualified people to sit on the AAB, the Board gave direction to increase compensation for the AAB from the current rates of \$30 for a half day and \$50 for a full day (as adopted in 1975), to \$100 for each session plus mileage paid at the County's prevailing rate.

In order to formalize that direction, it is necessary to amend County Code 2.40.050 which specifies the AAB compensation. This is the last portion of this process and if adopted today, this ordinance will become effective in 30 days.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

June 3, 1975: Ordinance Number 401 established the Mariposa County Assessment Appeals Board and its rate of compensation.

October 10, 1978: Minor amendments were made via Ordinance Number 486.

June 21, 2016: the Board gave direction to begin the process to increase AAB compensation rates to \$100 for each session plus mileage paid at the County's prevailing rate.

June 28, 2016: Ordinance introduced.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Take no action and the ordinance will not go into effect.

**ATTACHMENTS:**

**AAB Compensation Ordinance (DOC)**

**CAO RECOMMENDATION**

Requested Action Recommended

  
Mary Hodson, CAO 6/23/2016

**RESULT: ADOPTED [UNANIMOUS]**

**MOVER:** Rosemarie Smallcombe, District I Supervisor

**SECONDER:** Merlin Jones, District II Supervisor

**AYES:** Smallcombe, Jones, Long, Cann, Carrier

MARIPOSA COUNTY ORDINANCE NO. 1118

AN ORDINANCE AMENDING MARIPOSA COUNTY CODE CHAPTER 2.40.050 AND INCREASING ASSESSMENT APPEALS BOARD COMPENSATION

WHEREAS, Boards of Supervisors are required by California state law to sit as county Boards of Equalization to hear appeals from local assessments unless an Assessment Appeals Board is formed via ordinance; and

WHEREAS, the Mariposa County Assessment Appeals Board was formed on June 3, 1975, with the adoption of Ordinance number 401; and

WHEREAS, Assessment Appeals Board compensation was also set by Ordinance number 401 on June 3, 1975, and has never been changed; and

WHEREAS, qualifications to sit on the Assessment Appeals Board are mandated under California Revenue and Taxation Code Section 1624 and generally require licensed or credentialed professionals; and

WHEREAS, the County has been unable to find qualified individuals interested in sitting on the Assessment Appeals Board under its current compensation schedule.

NOW, THEREFORE, the Board of Supervisors of the County of Mariposa does hereby ordain that Chapter 2.40.050 of Mariposa County Code be amended as follows:

2.40.050 Compensation.

The members of the assessment appeals board shall receive one hundred dollars (\$100) per session, plus mileage paid at the county's prevailing rate, for acting in their capacity as members of said board.

PASSED AND ADOPTED on this 12th day of July, 2016, by the following vote:

AYES: SMALLCOMBE, JONES, LONG, CANN, CARRIER  
NOES: NONE  
ABSTAINED: NONE  
EXCUSED: NONE

  
\_\_\_\_\_  
John Carrier, Chair  
Mariposa County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

  
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RENE LaROCHE  
Clerk of the Board

  
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STEVEN W. DAHLEM  
County Counsel