



**COUNTY OF SAN MATEO**  
**Inter-Departmental Correspondence**

County Manager

**DATE:** May 24, 2004

**BOARD MEETING DATE:** June 8, 2004

**TO:** Honorable Board of Supervisors  
**FROM:** County Manager  
**SUBJECT:** Assessment Appeals Board Fees and Compensation

**Recommendation**

Approve a resolution to authorize the imposition of a filing fee to be charged to applicants who file appeals to be heard by the Assessment Appeals Board ("AAB"); and a resolution to authorize an increase to the fee that the AAB currently charges for the preparation of written findings of fact to rates comparable to other counties; and an amendment to Ordinance Code Section 2.124.020 to authorize an increase in AAB member compensation to rates comparable to other counties.

**Background**

The AAB does not presently charge a fee for filing assessment appeals. Applicants who request written findings of fact are presently charged a \$75.00 fee to cover the expense of preparing such written findings and conclusions. The fee for written findings has not been increased in approximately 10 years. AAB members are presently compensated at a rate of \$200.00 per day for regularly scheduled meetings and \$50.00 for non-regularly scheduled meetings that are less than two hours in duration pursuant to Ordinance Code Section 2.124.020. San Mateo County has not raised its compensation for Assessment Appeal Board members since 1989.

**Discussion**

During the 2002-03 fiscal year, the AAB received 1,662 appeal applications. Of those applications, 640 were withdrawn and 478 were resolved by stipulation prior to hearing. 115 of the appeals went to hearing (including 32 appeals which were denied at hearing for the applicant's non-appearance) and the remaining 429 appeals are in the process of being resolved. During the 2003-04 fiscal year to date, the AAB has received 1,654 appeal applications. Of those applications, 207 were withdrawn and 57 were resolved by stipulation prior to hearing. 10 of the appeals went to hearing (including 4 appeals which were denied at hearing for the applicant's non-appearance) and the 1,380 remaining appeals are in the process of being resolved.

At present, the AAB does not charge applicants a fee for filing assessment appeals. It is the opinion of the AAB that a nominal fee would defray some of the AAB's administrative costs as well as encourage taxpayers to consider their applications realistically and either pursue or drop such appeals far enough in advance to prevent the unnecessary use of AAB resources in preparing for a hearing that never occurs. The City and County of San Francisco presently charges a \$30.00 filing fee (which fee may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68511.3). While it does not appear that any other counties in the Bay Area impose filing fees, the informal guidance received from the State Board of Equalization suggests that it would not oppose San Mateo County's adoption of a \$30.00 fee.

When applicants intend to seek judicial review of adverse appeals board decisions actions in Superior Court, they must request that the AAB prepare "written findings of fact." The preparation of such written findings requires the work of legal counsel and the expense of preparing such findings typically far exceeds the \$75.00 fee that the AAB presently charges, especially in complex commercial cases where hearings may last two or more days. The fee for written findings of fact has not been increased in approximately 10 years and the present \$75.00 fee is lower than that charged by other counties. By way of comparison, Alameda and Marin counties impose a fee of \$100.00 per parcel for the preparation of written findings. Santa Clara County imposes a fee of \$250.00 (covering the first two hours for hearing and preparation of the findings) plus \$135.00 for each additional hour thereafter. The City and County of San Francisco utilizes a sliding fee schedule ranging from \$100.00 to \$1,000.00 based on the assessed value of the subject property.

Pursuant to Ordinance Code Section 2.124.020, AAB members are compensated at the rate of \$200.00 per day for regularly scheduled meetings and \$50.00 for non-regularly scheduled meetings that are less than two hours in duration. San Mateo County has not raised AAB member compensation since 1989. As of 2002, such compensation was roughly similar to that provided by other Bay Area counties (equal to Santa Clara County but lower than San Francisco, Marin, and Contra Costa counties and higher than Alameda County). At this same time, however, the number and complexity of appeals in San Mateo County has significantly increased (the AAB presently has approximately 600 more appeals open now than one year ago).

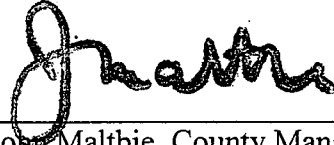
Based on the foregoing, we recommend that the Board approve resolutions to (1) authorize the imposition of a \$30.00 filing fee for assessment appeals (which fee may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68511.3); (2) increase the fee for written findings of fact to \$250.00 for the first hour of hearing and \$175 for each hour of hearing thereafter (or portion thereof) in order to recover a greater portion of the costs of legal counsel in preparing said findings; and amend Ordinance Code Section 2.124.020 to authorize a \$100.00 increase in AAB member compensation per day for regularly scheduled meetings to the rate of \$300.00 per day.

#### **Vision Alignment**

This resolution supports the Vision 2010 Commitment which provides that government decisions be based on careful consideration of future impact, rather than temporary relief or immediate gain.

**Fiscal Impact**

Using the new rates, we estimate a positive net fiscal impact of approximately \$40,000.00.



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John Maltbie, County Manager