

ORDINANCE NO. 10637 (N.S.)

AN ORDINANCE AMENDING THE SAN DIEGO COUNTY CODE OF ADMINISTRATIVE ORDINANCES ARTICLE IV-C RELATING TO ASSESSMENT HEARING OFFICER

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Article IV-C of the San Diego County Administrative Code is amended to read as follows

SEC. 89.20.01. ESTABLISHMENT OF HEARING OFFICER.

There is hereby created and established in the County of San Diego, pursuant to Revenue and Taxation Code Section 1636, the positions of Assessment Hearing Officer and Alternate Assessment Hearing Officer.

State law reference(s) -- Authority to establish, Revenue & Taxation Code, § 1636.

SEC. 89.20.02. APPOINTMENTS.

Each Assessment Hearing Officer or Alternate Assessment Hearing Officer shall be appointed directly by the Board of Supervisors for the terms prescribed by Revenue and Taxation Code Section 1624.

Cross reference(s) -- Appointment and removal, § 52.

SEC. 89.20.03. TERM.

- (a) Each Assessment Hearing Officer and Alternate shall serve a one-year term beginning on the first Monday in September. If a vacancy occurs during a term, the Board of Supervisors shall appoint a qualified person to fill each vacant position for the unexpired portion of the term.
- (b) An Assessment Hearing Officer or Alternate whose term has expired may continue to serve for up to sixty (60) days after the expiration of such term with respect to matters on which the Assessment Hearing Officer or Alternate had commenced hearing prior to the expiration of such term.
- (c) Each Hearing Officer and Alternate shall upon appointment attend and satisfactorily complete, prior to the commencement of his or her term on the board or as soon as reasonably possible within one year thereafter, a training course described in California Revenue and Taxation Code Section 1624.02 relating to the assessment of property taxes and the equalization thereof conducted by the State Board of Equalization. A Hearing Officer or Alternate who does not complete the required training in the time permitted shall complete the training within sixty days of the date of notice by the Clerk of the Assessment Appeals Board advising him or her that his or her failure to complete the training constitutes resignation by operation of law. If the Hearing Officer or Alternate fails to comply within sixty days of the notice by the Clerk, the Hearing Officer or Alternate shall be deemed to have resigned his or her position as an Assessment Hearing Officer or Alternate Assessment Hearing Officer. Notwithstanding the provisions of this paragraph, a Hearing Officer may continue to retain his or her position in order to complete all appeal hearings to which the Hearing Officer is assigned and which commenced prior to the date of resignation pursuant to this paragraph.
- (d) All Hearing Officers and Alternates shall annually, after their initial training, attend a

supplemental training course conducted by the Office of County Counsel to keep apprised of current developments and changes in laws, rules, procedures and guidelines relating to assessment of property taxes and the equalization thereof. If unable to attend the annual supplemental training course when scheduled, a member or alternate member must listen to the recording of the supplemental training session within six weeks of the scheduled session or date of appointment. Failure to complete the annual supplemental course within the specified time constitutes cause for removal and shall automatically create an Assessment Hearing Officer vacancy.

SEC. 89.20.04. DUTIES, RIGHTS AND RESPONSIBILITIES.

Each Assessment Hearing Officer or Alternate shall conduct hearings on assessment protests and make recommendations to the Assessment Appeals Board in conformity with the provisions of Article 1.7, Chapter 1, Part 3, Division 1 of the Revenue and Taxation Code (commencing at Section 1636), and shall have the same rights and be subject to the same obligations and duties as the Assessment Appeals Boards or members of the Assessment Appeals Boards have or are subject to as provided in Sections 89.02 and 89.05 through 89.12 of Article IV-B of the Administrative Code of the County of San Diego.

Cross reference(s) -- Powers and duties of officers, boards, and commissions, § 51.

State law reference(s) -- Conduct of hearings, Revenue & Taxation Code, § 1636 et seq.

SEC. 89.20.05. COMPENSATION.


Compensation of Assessment Hearing Officers or Alternate Assessment Hearing Officers shall be as specified in the annual salary ordinance.

Section 2. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY
THOMAS E. MONTGOMERY, COUNTY COUNSEL

BY: George Seikaly, Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 19th day of November, 2019.



DIANNE JACOB
Chairwoman, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Fletcher, Desmond

ATTEST my hand and the seal of the Board of Supervisors this 19th day of November, 2019.

ANDREW POTTER
Clerk of the Board of Supervisors

By 

Joana Santiago, Deputy



Ordinance No.: 10637 (N.S.)
Meeting Date: 11/19/19 (23)