

**ORDINANCE NO. 510
(AS AMENDED THROUGH 510.7)
AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO.
510 PROVIDING FOR ASSESSMENT APPEALS BOARDS AND HEARING
OFFICERS**

The Board of Supervisors of the County of Riverside, State of California, do ordain as follows:

Section 1. Five Assessment Appeals Boards are hereby created for the County of Riverside, each consisting of three members to be appointed and to hold office as provided by law.

Section 2. The Boards shall equalize the valuation of taxable property within the County for the purpose of taxation as well as determine issues concerning changes of ownership and new construction.

Section 3. Each member of an Assessment Appeals Board and each assessment hearing officer shall receive the following:

- a) A per diem payment at the rate established by a resolution approved by the Board of Supervisors; and
- b) Reimbursement for mileage between his or her place of residence and the meeting site of the Board or hearing location; and
- c) Reimbursement for overnight lodging for members living in the Blythe/Palo Verde Valley area of Riverside County. The cost of lodging not to exceed the amount designated in Board Policy D-1 (Reimbursement for General Travel).
- d) Free parking in County-owned parking facilities.

Section 4. The Board of Supervisors shall appoint the members of the Assessments Appeals Boards pursuant to Section 1622.1 of the Revenue and Taxation Code.

Section 5. The Board of Supervisors shall appoint the members and alternates of the Assessment Appeals Boards, upon the expiration of any term of office or the occurrence of a vacancy on such Boards, pursuant to Section 1623.1 of the Revenue and Taxation Code.

Section 6. Hearing Officers.

A. The Board of Supervisors may appoint assessment hearing officers not to exceed five in number to hear and decide on applications where all the following apply:

- 1) The applicant is the assessee and has filed an application under Revenue and Taxation Code Section 1603; and

- 2) The assessed value of the property under consideration, as shown on the current assessment roll, does not exceed five hundred thousand dollars (\$500,000); or the property under consideration is a single-family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less regardless of value; and
- 3) The applicant has requested that the hearing be held before an assessment hearing officer.

B. A person shall not be eligible for appointment as an Assessment Hearing Officer unless he or she meets the qualifications established in Revenue and Taxation Code Section 1624.05.

C. The decision of an assessment hearing officer on an assessment appeal application constitutes the final administrative decision of the county board of equalization or county assessment appeals board on that application without any further action by the county board of equalization or county assessment appeals board.

This ordinance shall take effect thirty (30) days after its adoption.

Adopted:

510 02/20/1967 (Eff: 03/22/1967)

Amended:

510.1 03/25/1968 (Eff: 04/23/1968)

510.2 Item 3.2 10/09/1983 (Eff: 09/08/1983)

510.3 Item 3.2 10/13/1997 (Eff: 11/12/1987)

510.4 Item 3.1 of 04/09/1996 (Eff: 05/09/1996)

510.5 Item 3.17 of 9/15/1998 (Eff: 10/16/1998)

510.6 Item 3.45 of 04/07/2009 (Eff: 05/07/2009)

510.7 Item 3.18 of 11/03/2009 (Eff: 12/03/2009)