



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION SETTING COMPENSATION FOR ASSESSMENT APPEALS BOARD MEMBERS

WHEREAS, the duties of the Assessment Appeals Board are to equalize the valuation of taxable property within the County of Nevada for purposes of taxation, and has all the powers and duties and shall be governed by the same statutes and rules as would the County Board of Equalization; and

WHEREAS, the compensation for the Assessment Appeals Board was revised by Ordinance No. 2509 to be set by Resolution of the Nevada County Board of Supervisors; and

WHEREAS, the Assessment Appeals Board members are appointed, non-employee individuals per County Personnel Code section A-II 30.13; and

WHEREAS, compensation for Assessment Appeals Board members is reviewed prior to the start of each fiscal year to ensure their reimbursement is in line with their level of knowledge and experience relating to valuation of taxable property located within the County of Nevada; and

WHEREAS, the need to increase member's compensation has been identified to provide parity with other rural, surrounding counties, thereby revising compensation for attendance at meetings from \$75.00 to \$100.00 per authorized half-day meeting and \$150.00 to \$175.00 per authorized full-day meeting to be paid to each member; and the sum of \$85.00 to \$110.00 per authorized half-day meeting and \$160.00 to \$185.00 per authorized full day meeting to be paid to the Chair for each meeting attended, effective as of July 1, 2022.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors, County of Nevada, State of California, that the members of the Assessment Appeals Board shall receive compensation for attendance at meetings in the sum of \$100.00 per authorized half-day meeting and \$175.00 per authorized full-day meeting to be paid to each member; and the sum of \$110.00 per authorized half-day meeting and \$185.00 per authorized full day meeting to be paid to the Chair for each meeting attended, and the Auditor is hereby directed to reimburse those members at the rate as established by the Internal Revenue Service as the prevailing mileage reimbursement rate, and to include this reimbursement to each of the members to be paid at the same time as the meeting compensation.