

## **EXHIBIT B**

### **ASSESSMENT APPEALS BOARD**

#### **Sec. A-II 30.1 Selection**

There is hereby created an Assessment Appeals Board of the County of Nevada which shall consist of three regular members, with two alternates, appointed directly by the Board of Supervisors. Approval of each member and alternate shall be by majority vote of the Board of Supervisors. Whenever any member of the Board is temporarily unable to act as a member of the Board, an alternate member may sit on the Board and shall have the same authority to act as a regular member on matters before it and on continuations of hearings commenced when said alternate was serving. (Cal. Rev. & Tax. Code §1601) (Ord. 1931. (01/21/1997); Ord. 2302. (09/22/2009); Ord. 2317. (07/8/2010))

#### **Sec. A-II 30.2 Duties of the Assessment Appeals Board**

The duties of the Assessment Appeals Board shall be to equalize the valuation of taxable property within the County of Nevada for purposes of taxation. Said Board shall have all the powers and duties and shall be governed by the same statutes and rules as would the County Board of Equalization.

The Assessment Appeals Board is specifically authorized to hear applications for reduction in assessments in cases in which the issue is whether property has been subject to a change of ownership, or has been newly constructed, pursuant to Rev. & Tax. Code §1605.5.

#### **Sec. A-II 30.3 Term**

The term of each regular member serving on the Assessment Appeals Board shall be for three years, arranged in a manner that the term of each office expires in a different year. The term of the alternate shall be for one year. Said terms shall begin on the first Monday in September. The term of the members selected to serve on the first Board shall be pursuant to Rev. & Tax. Code § 1623. (Ord. 1931. (01/21/1997))

#### **Sec. A-II 30.4 Vacancies**

A person selected to fill a vacancy on the Assessment Appeals Board shall serve for the remainder of the unexpired term of the person being replaced. The Board of Supervisors shall appoint the members and alternates upon the expiration of any term or the occurrence of a vacancy.

Upon the expiration of a term, the member whose term has expired shall continue to serve until a new member has taken office. (Cal. Rev. & Tax. Code §1623)

#### Sec. A-II 30.5 Continuing Business

Notwithstanding the replacement of a member whose term has expired, that member may continue to serve for up to 60 days after the expiration of such term with respect to matters on which the Assessment Appeals Board had commenced hearing prior to the expiration of the member's term. (Cal. Rev. & Tax. Code §1623)

#### Sec. A-II 30.6 Eligibility

Each member appointed to the Assessment Appeals Board shall have a minimum of five years' professional experience in any of the following:

Certified public accountant or public accountant;

Licensed real estate broker;

Attorney;

Property appraiser accredited by a nationally recognized professional organization;

A person that the nominating member of the Board of Supervisors has reason to believe possesses competent knowledge of property appraisal and taxation; (Cal. Rev. & Tax. Code § 1624.05)

No person who has been an employee of an assessor's office within the three years immediately pre-ceding appointment shall be qualified. (Cal. Rev. Tax. Code § 1624.1)

#### Sec. A-II 30.7 Meetings

The Assessment Appeals Board shall meet annually, on the third Monday in July, and shall continue to hold regular meetings on the third Wednesday of every month until the business of equalization is disposed of. Said meetings shall be held at the Rood Administrative Center, 950 Maidu Avenue, Nevada City, California 95959. Meetings may be held remotely as per Cal. Rev. & Tax. Code § 1616. The Board may set special meetings at such time and place as may be necessary. The date, time and place of the regular meetings of the Board may be changed by resolution adopted by the Assessment Appeals Board. (Cal. Rev. & Tax. Code § 1604).The meetings of the Assessment Appeals Board shall be open and public except that, upon conclusion of taking evidence, the Board may deliberate in private in reaching a decision and as required by law. (Cal. Rev. & Tax. Code § 1605.4)

#### Sec. A-II 30.8 Selection of Chairperson

At the first meeting of each year, to be held on the third Monday in July, the Assessment Appeals Board members shall elect a chair to conduct meetings for a period of one year. The Chairperson shall conduct all meetings for the ensuing year.

#### Sec. A-II 30.9 Quorum

A quorum of the Assessment Appeals Board shall be two members. However, for any action to be taken by the Board, a like vote of two members shall be required. (Ord. 1931. (01/21/1997))

#### Sec. A-II 30.10 Reserved

#### Sec. A-II 30.11 Conflict of Interest

No member shall knowingly participate in any assessment appeal proceeding wherein the member has an interest either in the subject matter of the hearing or in a party to the proceeding of such nature that it could reasonably be expected to influence the impartiality of the member's judgment. Each member shall be subject to the Conflict of Interest Code for the County of Nevada and shall be deemed to be designated employees thereunder. Full financial disclosure shall be required.

#### Sec. A-II 30.12 Objection to Board Member

The party affected by an equalization proceeding, or his or her agent, or the assessor, may make and file with the Clerk of the Assessment Appeals Board in which the proceeding is pending a written statement objecting to the hearing of a matter before a member of the Board, and setting forth the facts constituting the ground of the disqualification of such member. Copies of such written statement shall be served by the presenting party on each party in the proceeding and on the Board Member alleged in such statement to be disqualified.

Within 10 days after the filing of any such statement, or 10 days after the service of such statement as above provided, whichever is later in time, the Board member alleged to be disqualified may file with the Clerk his or her consent in writing that the action or proceeding be tried before another member, or may file with the Clerk his or her written answer admitting or denying any or all of the allegations contained in such statement and setting forth any additional fact or facts material or relevant to the question of his or her dis-qualifications. The Clerk shall forthwith transmit a copy of such consent or answer to each party who shall have appeared in such proceeding. Every such statement and every such answer shall be verified by oath in the manner prescribed by Code of Civil Procedure Section 446 for the verification of pleadings. The statement of a party objecting to the member on the ground of his or her disqualification shall be presented at the earliest practical opportunity, after his or her appearance and discovery of the facts constituting the ground of the member's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before such member.

No member of the Board, who shall deny his or her disqualification, shall hear or pass upon the question of his or her own disqualification; but in every such case, the question of the member's disqualification shall be heard and determined by some other member agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the Board of Supervisors. If the parties fail to agree upon a member to determine the question of the disqualification, within five days after the expiration of the time allowed herein for the member to answer, it shall be the duty of the Clerk to notify the Board of Supervisors of that fact; and it shall be the duty of the Board of Supervisors forthwith, upon receipt of notice from the Clerk, to assign some other member, not disqualified, to hear and determine the question. (Cal. Rev. & Tax. Code § 1624.4)

#### Sec. A-II 30.13            Removal of Member

The Board of Supervisors may remove any member of the Assessment Appeals Board for cause. (Cal. Rev. & Tax. Code § 1625). Three consecutive absences shall be grounds for automatic termination unless a reasonable excuse is presented to the Board of Supervisors.

#### Sec. A-II 30.14            Clerk

The Clerk of the Board of Supervisors shall be the Clerk of the Assessment Appeals Board and shall keep records of all proceedings. The Clerk shall perform the same duties in connection with the Assessment Appeals Board as is required by law to be performed in connection with the proceedings of the County Board of Equalization. (Cal. Rev. & Tax. Code § 1628)

#### Sec. A-II 30.15            Fees for Finding of Facts - Assessment Appeals Board Hearings

A minimum fee shall be assessed to the applicant for each parcel for the preparation of findings of fact. If the expense to the County in preparing the findings exceeds such cost, then the applicant shall bear the additional cost to the County in preparing the findings, calculated at the same rate. No request for written findings of fact shall be valid unless accompanied by the minimum fee, and no findings shall be provided until the applicant has paid all the costs associated therewith.

#### Sec. A-II 30.16            Fee for Processing of an Application for Changed Assessment

Pursuant to Section 16 of Article XIII of the California Constitution and California Government Code Section 54985, the Board of Supervisors hereby adopts a nonrefundable fee in the amount of \$30.00 for the Clerk's service associated with the processing of each Application for Changed Assessment filed with the Nevada County Assessment Appeals Board. This fee will take effect July 2, 2010. Filing fees are not refunded, but may be waived where the applicant would qualify for a waiver of Court fees and costs pursuant to Cal. Gov't Code § 68632. (Ord. 2316. (05/25/2010); Ord. 2317.(07/08/2010); Ord. 2379.(05/13/14)