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# Yolo County Assessment Appeals Board

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**Purpose:** A three-member Assessment Appeals Board makes determinations of value. These private citizens are appointed by the Board of Supervisors to serve as the local board of equalization. They must have experience as an appraiser, real estate broker, CPA or attorney. Their role is to determine the value of your property based upon evidence presented by the taxpayer and the Assessor. The decision of the Assessment Appeals Board is final. An appeal of this Board's decision must be filed in Superior Court.

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**Authority:** Section 16 of article XIII of the California Constitution provides for the establishment of local boards of equalization and, pursuant to that authority, the Legislature has mandated guidelines for the functioning of those boards by enacting sections 1601 through 1645.5 of the Revenue and Taxation Code, and the State Board of Equalization has adopted sections 301 through 326 of Title 18, Public Revenues, California Code of Regulations. In addition to the procedures mandated by the Legislature, those boards are also governed by local rules adopted by boards of supervisors pursuant to the authority of section 16 of article XIII of the California Constitution. (Assessment Appeals Manual), Ordinance Nos. 987 (9/4/84) & 1229 (1/5/99).

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**Related County Department:** Assessor, Clerk of the Board.

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**Makeup of membership:**

Three permanent members and two alternates (Board Appointed)

**Eligibility Requirements:**

Members must have five years' experience as a CPA, PA, licensed real estate broker, or certain kinds of appraisers in order to qualify for appointment. No particular mix is mandated by law.

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**Membership terms:** Three-year term. Beginning the 1<sup>st</sup> Monday in September.

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**Frequency and time of meetings:** One Wednesday a month, except for June.

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**Current Committee membership and terms:**

Member (Governing Board)	District	Category	Date Appointed	Expiration of Term
Lawrence Hoppin	(Board Apptd)	Permanent	8/29/2023	9/6/2026
Patrick Scribner	(Board Apptd)	Permanent	9/14/2021 8/27/2024	9/5/2027
Donald B. Sharp	(Board Apptd)	Permanent	8/29/2023	9/6/2026
John Lynch	(Board Apptd)	Alternate	8/27/2024	9/5/2027
Joe Hackett	(Board Apptd)	Alternate	8/27/2024	9/5/2027

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**How to apply to be a member of this committee:**

Individuals interested in serving on this advisory body may submit an application to the Yolo County Board of Supervisors' Office, 625 Court Street, Room 204, Woodland, CA 95695 or by completing an application on our website at [www.yolocounty.gov](http://www.yolocounty.gov)> Government> Advisory Bodies. For more information please call the Clerk of the Board at (530) 666-8195.