

Repeal Revenue and Taxation Code Sections 1624.3, 1636.2, and 1636.5 which were made redundant by recent legislation. (Technical – Maintenance of the Codes)

Source: Legislative Section

Existing Law

Revenue and Taxation Code Section 1612.5 bars certain county officials and employees from representing, for compensation, an assessment appeal applicant in the county in which the official serves or the employee works. The provisions apply to assessment appeals board members and alternate members, assessment hearing officers, employees of the clerk of the board of supervisors, employees of the assessor's office, and members of the county counsel staff who either advise the assessment appeals board or who represent the assessor in assessment appeal proceedings.

Last year, any person barred from representing an applicant for compensation was amended into Sections 1612.5 by AB 824 (Ch. 277, Stats. 2009) to create a comprehensive list in one section of code. However, Section 1624.3, related to assessment appeals board members and alternate members, and Section 1636.2, related to assessment hearing officers, repeat this prohibition.

Section 1612.7 requires certain county officials and employees to immediately notify the clerk of the assessment appeals board when they file an assessment appeal application on their own behalf. It also requires these individuals to notify the clerk immediately upon his or her decision to represent his or her spouse, parent or child in an assessment appeal matter. As a conflict of interest safeguard, such appeals may not be heard by the regular assessment appeals board for the county. Instead, the appeals must be heard by a special assessment appeal board panel as provided by Section 1622.6.

Last year, all persons subject to the notification provisions and all appeals required to be heard by a special panel were amended into Sections 1612.7 by AB 824 (Ch. 277, Stats. 2009) to create a comprehensive list in one section of code. However, Section 1636.5 repeats these conflict of interest provisions for assessment hearing officers.

This Proposal

This proposal repeals sections of code made redundant by AB 824. Specifically, with the consolidation of these provisions into Sections 1612.5 and 1612.7, Sections 1624.3, 1636.2, and 1636.5 are redundant and should be repealed.

Section 1625.3 of the Revenue and Taxation Code is repealed:

~~1624.3. No current member of an assessment appeals board, nor any alternate member, may represent an applicant for compensation on any application for equalization filed pursuant to Section 1603 in the county in which the board member or alternate member serves.~~

Section 1636.2 of the Revenue and Taxation Code is repealed:

~~1636.2. No current hearing officer may represent an applicant for compensation on any application for equalization filed pursuant to Section 1603 in the county in which the hearing officer serves.~~

Section 1636.5 of the Revenue and Taxation Code is repealed:

~~1636.5. (a) An assessment hearing officer shall notify the clerk immediately upon filing an application on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal.~~

~~(b) When the application described in subdivision (a) is scheduled for hearing, the clerk shall schedule the matter before an alternate assessment appeals board pursuant to the provisions of Section 1622.6.~~