

## **RESOLUTION NO. .**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

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### **RESOLUTION AUTHORIZING THE USE OF ELECTRONIC SIGNATURES FOR THE ASSESSMENT APPEALS BOARD (AAB) TO ACCEPT AND PROCESS ASSESSMENT APPEALS APPLICATIONS AND ALL OTHER NECESSARY FORMS TO PROCESS ASSESSMENT APPEALS**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, Administrative Memo B-29 encourages County departments to use paperless electronic documents whenever appropriate and established a policy on when an electronic signature could replace a hand-written signature; and

**WHEREAS**, the State Board of Equalization (BOE) issued an opinion letter stating that there is no prohibition in the Revenue and Taxation Code against the use of electronic signatures in assessment appeal applications; and

**WHEREAS**, the Revenue and Taxation Code was thereafter amended to include Section 1603(g), which provides that the Clerk of a County Board of Equalization may accept an electronically filed application for changed assessment containing an electronic signature if all of the following criteria are met: (1) The application complies with all other requirements for filing the application; (2) The electronic signature is accompanied by the certification described in subdivision (f); and (3) The electronic signature is authenticated in a manner that is approved by the County Board of Supervisors, which manner may include, but is not limited to, the use of personal identification numbers the clerk has assigned to applicants; and

**WHEREAS**, the Assessment Appeals Board (AAB) uses the BOE's template Assessment Appeals Application, Form BOE-305-AH, which complies with all requirements for the filing of the application and contains the necessary certification, meeting both criteria (1) and (2) set forth in Revenue & Taxation Code Section 1603(g); and

**WHEREAS**, with respect to criteria (3), the AAB wishes to utilize DocuSign or other similar electronic signature application, which meets the authentication requirements set forth in Government Code Section 16.5 pertaining to electronic signatures.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the Board authorizes the use of electronic signatures for the Assessment Appeals Board to accept and process assessment appeals applications and all other necessary forms to process assessment appeals.

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