



**COUNTY OF SAN MATEO**  
**Inter-Departmental Correspondence**  
County Manager's Office



**DATE:** November 19, 2014  
**BOARD MEETING DATE:** December 9, 2014  
**SPECIAL NOTICE/HEARING:** None  
**VOTE REQUIRED:** Majority

**TO:** Honorable Board of Supervisors  
**FROM:** John Maltbie, County Manager  
**SUBJECT:** Appointment to the Assessment Appeals Board

**RECOMMENDATION:**

Renew the appointment of Dennis Pantano to the Assessment Appeals Board for a three-year term ending January 28, 2018.

**BACKGROUND:**

In order to equalize the local tax assessment roll, the Assessment Appeals Board ("AAB") is charged with hearing appeals to property tax assessments. In accordance with state law, a local AAB may lower or increase individual assessments as appropriate. Members of an AAB must have a minimum of five years professional experience in the State of California as a certified public accountant or public accountant, a licensed real estate broker, an attorney, or a property appraiser accredited by a nationally recognized professional organization, or must otherwise be possessed of competent knowledge of property appraisal and taxation.

Pursuant to County Ordinance section 2.92.030 and Revenue & Taxation Code sections 1621.1 and 1623, the Board of Supervisors directly appoints the members of the AAB to renewable three-year terms. Although governing state law sets no term limits for AAB members, as a matter of custom in San Mateo County AAB members have historically been appointed to a maximum of four three-year terms.

**DISCUSSION:**

Mr. Pantano is a licensed real estate broker who was first appointed to the Assessment Appeals Board in 2003. Mr. Pantano's fourth three-year term is due to expire on January 28, 2015. The fourth three-year term of another AAB member is also due to expire on July 1, 2015. Although AAB members have historically not been re-appointed to the AAB at the conclusion of a fourth term, the timing of the expiration of these two members' fourth terms would result in a significant loss of experience and expertise on the AAB in a span of less than six months. In the interests of continuity, and to avoid a

sudden turnover of a majority of the AAB, Mr. Pantano has agreed to serve an additional three-year term to allow the AAB to appropriately stagger the expiration of AAB members' terms going forward.

This appointment contributes to the 2025 Shared Vision statement of a Collaborative Community. Our diverse population works well together to build strong communities, effective government and a prosperous economy, civic engagement – including voting, public service, charitable giving, volunteerism, and participation in public discussions of important issues – is uniformly high among the diverse population of San Mateo County

**FISCAL IMPACT:**

None.