



**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
Board of Supervisors



**Date:** September 12, 2016  
**Board Meeting Date:** September 20, 2016  
**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** Supervisor Warren Slocum  
Supervisor Dave Pine

**Subject:** Appointments to the Assessment Appeals Board

**RECOMMENDATION:**

Appoint the following nominees to the Assessment Appeals Board for the positions and terms specified below:

1. Appoint Thomas F. Casey as a Regular Commissioner for a term ending September 30, 2019; and
2. Appoint Joan M. Chipser as an Alternate Commissioner for a term ending September 30, 2019; and
3. Reappoint Craig Collins as a Regular Commissioner through March 31, 2017; and
4. Reappoint Vincent Muzzi as an Alternate Commissioner through September 30, 2017.

**BACKGROUND:**

In order to equalize the local 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. Pursuant to the Revenue & Taxation Code, members of the AAB are required to possess the following qualifications: 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.

Pursuant to County Ordinance section 2.92.030 and state law, the Board of Supervisors directly appoints 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 (i.e., for twelve years). Pursuant to state law and County policy, members may exceed the aforementioned twelve years where, for example, such members are participating in a hearing that continues beyond the members' appointed term(s), or where replacement members have yet to be appointed.

**DISCUSSION:**

Thomas F. Casey and Joan M. Chipster are residents of San Mateo County and satisfy the requirements set forth in the Revenue & Taxation Code for appointment to the Assessment Appeals Board. Specifically, Mr. Casey is the former San Mateo County Counsel with over thirty years of experience in public legal practice. Ms. Chipster has been a practicing attorney for over thirty years with specialization in bankruptcy and insolvency law as well as experience as a real estate acquisitions analyst.

Mr. Collins has served on the Assessment Appeals Board as an Alternate Commissioner and Regular Commissioner since March 2009. Mr. Muzzi has served on the Assessment Appeals Board as an Alternate Commissioner since August 2003.

In the interests of continuity and to avoid the sudden turnover of a majority of AAB commissioners, Mr. Collins' term is being extended through March 31, 2017, and Mr. Muzzi's term is being extended through September 30, 2017.

These appointments contribute 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.