



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
Assessor-County Clerk-Recorder



Date: August 9, 2016
Board Meeting Date: September 6, 2016
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Mark Church, Assessor-Clerk-Recorder

Subject: Resolution Certifying the Critical Need for Retiree Appointment

RECOMMENDATION:

Adopt a resolution authorizing the hiring of retired Principal Auditor-Appraiser Robert Innes to an extra help position to assist in the preparation of assessment appeals and appeals to Superior Court, the subject matter of which he has specialized knowledge and history, and such that his appointment is necessary to fill a critically-needed position before the 180 day post-retirement separation period expires.

BACKGROUND:

The California Public Employees' Pension Reform Act, known as "PEPRA", effective January 1, 2013 and codified in Government Code §7522.56, requires a 180 day separation ("sit-out") period following the date of retirement for non-safety retirees that the public agency employer seeks to re-employ or contract with, unless:

The employer "certifies the nature of the employment and that appointment is necessary to fill a critically-needed position before the 180 days has passed." Cal. Gov. Code §7522.56(f)(1).

For the exception to apply, the code requires that the Board, as the employer's governing body, approve by resolution the appointment as a regular item at a Board meeting.

DISCUSSION:

The Assessor is responsible for determining the assessed value of all taxable property located in San Mateo County. With approximately 236,000 assessments each year, the Assessor's Division creates the official record of taxable property (i.e., the local assessment roll), shares it with the County Controller and Tax Collector, and makes it publicly available. The local assessment roll is determined by identifying, mapping,

inspecting, and calculating the assessed value for all real (i.e., land and structures) and business properties. As part of this role, the appraisers in the Assessor's Office defend the assessment upon taxpayer's application for reduction in value in front of the Assessment Appeals Board ("AAB"). When an assessment appeal is adjudicated, the AAB's decision may be appealed to the Superior Court either by the taxpayer or the Assessor. Some appeals are multi-year in nature and appraisers develop specialized knowledge of the properties in question and the history of the assessments. Therefore, any appeal to the Superior Court is assisted by an appraiser's knowledge gained in performing and defending the assessments in front of the AAB. In fulfilling this role, the Assessor's Office seeks to have Robert Innes return to the County in an extra help capacity to assist counsel for the Assessor and appraisers in the office on specific appeals for which he has specific knowledge and history.

Mr. Innes retired on March 31, 2016 after serving over 35 years with the Assessor's Office. During his tenure Mr. Innes worked on assessments of certain taxpayers, such as Genentech Inc., for over 20 years. He also participated as a key witness in the assessment appeals of these taxpayers in front of the AAB and has intimate knowledge of the assessments and rationales for the assessments at issue. As the Assessor and counsel determine whether and how to appeal these AAB decisions, Mr. Innes' knowledge is crucial to the defense of the County's position.

For these services, Mr. Innes will be paid \$53.88 per hour for a period not to exceed 960 hours in 12 months. This rate is equivalent to the hourly rate of pay for a Principal Auditor-Appraiser.

County Counsel has reviewed and approved the resolution as to form.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. Appropriations to cover extra help costs are included in the Assessor-Clerk-Recorder's FY 2016-17 Approved Recommended Budget.