



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** BOARD OF SUPERVISORS  
DISTRICT 4  
**File #:** 21-949

Board Meeting Date: 12/7/2021

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**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors  
**From:** Supervisor Don Horsley, District 3  
Supervisor Warren Slocum, District 4  
**Subject:** Appointment to the Assessment Appeals Board

**RECOMMENDATION:**

Recommendation for appointment of Geoffrey Wiggs, as Commissioner to the Assessment Appeals Board, for an initial partial term ending September 30, 2022.

**BACKGROUND:**

The Assessment Appeals Board (AAB) was established to resolve property valuation disputes between the taxpayers and the Assessor's Office. The AAB consists of three impartial commissioners who act on behalf of the Board of Supervisors and is independent from both the Assessor's and Tax Collector's Offices. The AAB acts in a quasi-judicial capacity and hears evidence from both parties before rendering their decision as to the value of the property. Their decision is final and may not be reheard by the board unless ordered by the court.

**DISCUSSION:**

Geoffrey Wiggs is currently serving as an Alternate on the AAB, and is being recommended to serve as Commissioner effective January 1, 2022 due to the resignation of Thomas F. Casey as of January 1, 2022. The vacated seat carries a partial term ending September 30, 2022.

Mr. Wiggs is an attorney with over 10 years of experience, and is the principal at The Law Offices of Geoffrey E. Wiggs, a firm located in San Mateo that specializes in probate, bankruptcy, consumer law, and general civil litigation. Prior to his legal career, Mr. Wiggs served in the United States Air Force, and holds an undergraduate degree in Computer Science as well as a Master's in Business Administration.

Mr. Wiggs was initially appointed as an Alternate on the AAB on February 13, 2018 and has been dedicated and active in this role.

**FISCAL IMPACT:**

None.