



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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TO CLERKS OF COUNTY BOARDS AND COUNTY ASSESSORS:

ASSESSMENT APPEALS BOARD (AAB) MEMBERS—CROSS-COUNTY APPOINTMENT QUESTIONS

This letter to assessors addresses whether a county board of supervisors (BOS) may appoint non-county residents to serve on its county AAB. It also addresses whether current law contains any restrictions on how a county board of supervisors (BOS) may appoint AAB members who reside outside of the county.¹ The following summary has been prepared in consultation with the BOE's Legal Department to provide guidance to the 58 counties.²

Legal Background

By the Revenue Act of 1857, the California Legislature designated each county board of supervisors to serve as the county board of equalization. The California State Constitution, adopted in 1879, included specific provisions for county boards of supervisors to sit as the local boards of equalization. In 1880, the California Supreme Court interpreted the constitutional language by affirming that it "empowered a county board of equalization to increase or lower an individual assessment on the county roll..." (*Wells Fargo & Co. v. State Board of Equalization* (1880) 56 Cal. 194.) In 1962, the California constitution was amended to add article XIII, section 9.5, which allowed for the establishment of county tax appeal boards to hear property tax assessment appeals in counties with a population exceeding 400,000. This power was later

¹ On September 17, 2025, the Board Work Group (BWG) on Assessor and Assessment Appeals Board Issues met and participants recommended that the Board of Equalization (BOE) give guidance on the permissibility and legal limitations related to Assessment Appeals Board (AAB) members potentially serving outside of the county they reside in or in more than one jurisdiction. (See Board of Equalization, Board Work Group Meeting, September 17, 2025, Minutes, <<https://boe.ca.gov/meetings/pdf/2025/202511-MI-AAB-BWG-MinRprt-of-0925-Apprvd.pdf>>, p. 1) On November 19, 2025, the Board voted unanimously to accept the minutes and report of the September 17, 2025, 2025 BWG, as presented; including in relevant part to request of the Executive Director, staff guidance on the permissibility of and limitations on cross-county AAB appointment authority. (See Board of Equalization, November 19, 2025, Board Meeting minutes, <<https://boe.ca.gov/meetings/pdf/2025/111925M.pdf>>, p. 5.)

² The recommendations in this LTA are not necessarily applicable to every county but are instead intended to serve as general guidance. Each county board of supervisors should independently review their respective county ordinances and conditions within their own county to determine whether any contemplated change is appropriate.

extended to all counties. In 1974, the constitution was amended,³ notably re-wording and moving much of the previous section 9.5 to section 16; today, section 16 of article XIII provides:

The county board of supervisors, or one or more assessment appeals boards created by the county board of supervisors, shall constitute the county board of equalization for a county. Two or more county boards of supervisors may jointly create one or more assessment appeals boards which shall constitute the county board of equalization for each of the participating counties.

Except as provided in subdivision (g) of Section 11, the county board of equalization, under such rules of notice as the county board may prescribe, shall equalize the values of all property on the local assessment roll by adjusting individual assessments.

County boards of supervisors shall fix the compensation for members of assessment appeals boards, furnish clerical and other assistance for those boards, adopt rules of notice and procedures for those boards as may be required to facilitate their work and to ensure uniformity in the processing and decision of equalization petitions, and may provide for their discontinuance.

The Legislature shall provide for: (a) the number and qualifications of members of assessment appeals boards, the manner of selecting, appointing, and removing them, and the terms for which they serve, and (b) the procedure by which two or more county boards of supervisors may jointly create one or more assessment appeals boards.

Thus, as mandated by article XIII, section 16, of the Constitution, the BOS decides whether it will perform the duties of a local board of equalization or, instead, appoint one or more AABs to perform such duties, while the AAB Member qualifications, terms, and selection criteria are determined by the Legislature.

Pursuant to this constitutional authority, the Legislature has mandated guidelines for the functioning of those boards by enacting sections 1601 through 1645.5 of the Revenue and Taxation Code (RTC),⁴ and the State Board of Equalization has adopted sections 301 through 326 of Title 18 of the California Code of Regulations.⁵ In addition, AABs are also governed by local rules adopted by the BOS.

As the Board has previously examined in the *Assessment Appeals Manual* (AAM), every county in California that has adopted an ordinance creating an assessment appeals board has also adopted the direct appointment method for appeals board members consistent with section 1622.1.⁶ Section 1622.1 provides that each BOS may appoint either a 5 or a 3 member AAB, by majority vote, where if the 5 member AAB is selected, the board acts as a 3 member panel, as

³ See former Cal. Const. Art. XII, section 9.5, ([As adopted Nov 6, 1962](#)). Section 16 was added November 5, 1974, by Prop 8. Res. Ch. 70, 1974. It repealed former section 9.5 which similarly permitted BOS to create tax boards (assessment appeals boards).

⁴ All statutory section references are to the Revenue and Taxation Code unless otherwise designated

⁵ All references to "Property Tax Rule" or "Rule(s)" are to sections of title 18 of the California Code of Regulations.

⁶ See Board of Equalization, *Assessment Appeals Manual*, p. 5. <https://boe.ca.gov/proptaxes/pdf/aam2003final.pdf>

designated from time to time by the clerk of the AAB. (RTC § 1622.1, subd. (b).) Additionally, the BOS may appoint alternate members for each board or, in counties with two or more boards, the clerk may assign one or more AAB members from one AAB to serve temporarily as members of another AAB. (RTC § 1622.5.) Accordingly, the BOS are responsible for nomination of eligible members to the AAB, while the Legislature maintains responsibility for the required qualifications, terms, and selection criteria of such nominees.

Current Statutory Requirements

Pursuant to its authority under article XIII, section 16, the Legislature enacted eligibility requirements for assessment appeals board members in section 1624, as follows:

A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

(a) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers.

(b) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

For counties with a population exceeding 200,000, RTC section 1624.05 narrows the eligibility requirements for AAB members to: (a) meet one of the four categories of professional experience set forth in RTC section 1624 (a); (b) serve as a current member of an AAB; or (c) in Los Angeles county, persons who have a minimum of 5 years professional experience in California in a real estate field, as defined.

Individuals who have worked in any county assessor's office are not eligible for appointment to any county AAB within three years of leaving that appointment.⁷ (RTC § 1624.1, subd. (a).)

Once appointed, all AAB members must complete training. (RTC § 1624.01.)

Further, pursuant to its authority granted in Article XIII, Section 16 of the California Constitution, the Legislature also established procedures for counties to jointly create one or more AABs to serve as the county board of equalization for each of the participating counties. (RTC §§1750-1765.) These multijurisdictional AABs were established, in part, to assist counties to allow property tax appeals to be heard by a panel of AAB members with special knowledge. However, there are a number of administrative and procedural steps to create multijurisdictional AABs. (See RTC §§ 1750-1765).

⁷ RTC § 1624.1, subd. (b).) provides that Los Angeles County may reduce this restricted time period to no less than 1 year.

Counties also have the option of appointing a hearing officer to enhance their assessment appeals process; this may be done by the BOS appointing one or more assessment hearing officers, or the BOS contracting with the state Office of Administrative Hearings for the services of an administrative law judge. (RTC §§ 1636-1637.)

The Legislature has clearly defined AAB member qualifications, but, notably, no county residency requirements for AAB members are included in the existing statutory framework. (See RTC, §1620 et. seq.) Further, legislative history indicates that the Legislature has considered but ultimately declined to include residency requirements for nominees. Specifically, when the Legislature proposed Assembly Bill 179 in 1961, it considered including jurisdictional requirements for Assessment Appeals Board (then called Tax Appeals Boards) members that would have required members reside in the county in which they were considered for appointment. (See Assembly Bill No.179, (1961 Reg. Sess.), proposed RTC § 1623, [as introduced, January 10, 1961](#).) However, the residency language was ultimately removed, as the chaptered bill instead delegated discretion to county boards of supervisors to nominate individuals they deemed qualified, consistent with experience requirements the Legislature set. (See Stats. 1961, ch. 342, § 1623, p. [1382](#).) At present, the Legislature has not set any residency requirement for AAB members. Accordingly, RTC sections 1624 and 1624.05 control, and nominations are left to the discretion of the county BOS, for individuals who meet existing statutory qualifications.

For these reasons, there appear to be no statutory restrictions on the BOS choosing to appoint a member who resides outside of the forum county.⁸ The Legislature's stated restrictions on nominations are described in RTC sections 1624 and 1624.05. Those provisions provide no basis to treat any AAB member nominee who resides outside of the forum county differently than a nominee who resides within the county for purposes of appointment. Ultimately, the BOS maintains the discretion to nominate eligible individuals who live inside or outside the county to their county AAB(s).

Additionally, if a BOS would like to consider an AAB member of another county for service, nominees are not required to reestablish their statutory eligibility if they are currently serving as an AAB member in the same or another county. (RTC § 1624.05, subd. (b).)

AAB Member Terms

The Legislature has defined the term of office of an AAB member in RTC section 1623. There is no statutory provision that defines a basis for temporary membership or limited terms of office. It has been the longstanding view of the BOE that a county BOS cannot establish term limits for AAB members' total length of service, because the authority to set AAB terms is within the Constitutional authority of the Legislature. (See *AAM*, p. 7.) Because the Legislature has not established temporary terms for AAB members, AAB member appointments for terms other than those established by statute are not permissible. Each BOS, however, can of course continue to exercise its right not to re-appoint an individual to an AAB at the end of their term.

⁸ We caution that each county must independently review to ensure there are no specific county ordinances, rules, or policies that would limit the nomination or appointment of nonresident AAB members.

The Legislature has further provided that the BOS of any county may elect to increase or decrease the number of AABs in its county. (RTC §§1626 and 1626.1) However, regardless of establishing additional Assessment Appeals Boards or AAB members, the same term limits apply, and no term can exceed the 3-year maximum (RTC § 1626.1).

It should be noted that alternate AAB members are subject to the same BOS appointment considerations, member qualifications, and term limits of AAB members, regardless of whether they are activated to sit on the AAB one or more times during their term of service. (See RTC §§ 1622.5, 1623 and 1623.1.)

Accordingly, regardless of emerging need or other conditions, a county BOS cannot nominate an AAB member on a temporary basis, limited basis or any other term that does not match the term limits the Legislature has established. For this reason, shortened term or temporary AAB appointments must be authorized by the Legislature through statute.

Other Considerations in AAB Composition

There may be other pathways to seek additional flexibility within the existing BOS' discretion. A BOS may consider the addition of AAB boards. (RTC § 1621.) Additionally, from our survey of the 58 county practices, we noted that not all counties utilize 5 member boards, as opposed to 3 member AABs. (RTC § 1622.1 (b).) If a 5 member AAB is appointed by the BOS, the AAB acts as a 3 member panel with serving membership periodically designated by the clerk of the AAB. (RTC § 1622.1(b).) This allows the AAB clerk to substitute members when needed, including addressing scheduling, workload, or expertise needs.

Similarly, the county BOS may appoint alternative members for their AAB(s). (RTC § 1622.5.) While alternative members are utilized when a sitting AAB member is temporarily unable to act, the inability to act can cover a large variety of situations. As a result, the clerk of the board could utilize alternate AAB members as needed.

Additionally, there appears to be no prohibition on an AAB member serving in more than one county, concurrently. This means an AAB member, or alternate member, could be appointed to serve within one or more counties, serving in more than one county at the same time. However, depending on the workload of each county at issue, concurrent service may pose practical or logistical issues, and thus may be less advantageous than the alternatives discussed above.

Accordingly, for counties seeking additional flexibility, the respective county BOS may wish to consider the number of functioning AABs, the number of members serving on each AAB, and/or the use of or number of alternate members to address county needs.⁹ As these matters are within existing BOS discretion, these possibilities may be swifter in alleviating emerging needs, as compared to legislative changes.

⁹ If a BOS wishes to increase the number of AABs existing in its county, the calendar time period provided in RTC § 1626.1 must be followed for new boards.

TO CLERKS OF COUNTY BOARDS
AND COUNTY ASSESSORS

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March 18, 2026

If you have any questions related to this information, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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