

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,  
STATE OF CALIFORNIA, AMENDING THE LOCAL RULES FOR THE NAPA  
COUNTY ASSESSMENT APPEALS BOARD TO ALLOW FOR ELECTRONIC  
FILING OF ASSESSMENT APPEAL APPLICATIONS AND OTHER CLEAN-UP  
ITEMS**

**WHEREAS**, on February 27, 2018, the Napa County Board of Supervisors (“Board”) established an Assessment Appeals Board (“AAB”) pursuant to Article XIII Section 16 of the California Constitution; and

**WHEREAS**, on April 24, 2018, the Board adopted Resolution No. 2018-48, which established local rules and procedures governing assessment appeals heard by the AAB, pursuant to Article XIII Section 16 of the California Constitution; and

**WHEREAS**, on September 22, 2020, the Board adopted Resolution No. 2020-119, which added Rule 17a to the Local AAB Rules to allow parties to participate in AAB hearings remotely during the local health emergency caused by the coronavirus pandemic and thereafter at the discretion of the Clerk of the AAB; and

**WHEREAS**, there is a need to amend the Local AAB Rules to allow for electronic filing of assessment appeal applications; and

**WHEREAS**, upon review of the Local AAB Rules in preparation for this amendment, Clerk of the AAB staff and County Counsel identified two clean-up items which would improve the AAB’s calendaring process and provide greater clarity regarding the Clerk of the AAB’s discretion under Rule 17a; and

**WHEREAS**, on December 4, 2025, the AAB considered the proposed amendments to the AAB rules and unanimously supported their adoption by the Board.

**NOW, THEREFORE, BE IT RESOLVED** by the Napa County Board of Supervisors as follows:

1. The Napa County Board of Supervisors adopts the amended Local AAB Rules, attached hereto as Exhibit “A,” which replaces the previous Local AAB Rules.
2. This Resolution shall become effective upon adoption.

*[Rest of Page Intentionally Left Blank]*

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED**  
by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board  
held on the 16<sup>th</sup> day of December, 2025, by the following vote:

AYES: SUPERVISORS \_\_\_\_\_

\_\_\_\_\_

NOES: SUPERVISORS \_\_\_\_\_

ABSTAIN: SUPERVISORS \_\_\_\_\_

ABSENT: SUPERVISORS \_\_\_\_\_

NAPA COUNTY, a political subdivision of  
the State of California

By: \_\_\_\_\_  
ANNE COTTRELL, Chair of the  
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>December 8, 2025</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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