



ASSESSMENT APPEALS BOARD NO. 1

The below listed summary of seats, term expirations and membership information shall serve as notice of vacancies, upcoming term expirations, and information on currently held seats, appointed by the Board of Supervisors. Appointments by other bodies are listed, if available.

Seat numbers listed as "VACANT" are open for immediate appointment. However, you are able to submit applications for all seats and your application will be maintained for one year, in the event that an unexpected vacancy or opening occurs.

Membership and Seat Qualifications

Seat #	Appointing Authority	Seat Holder	Term Ending	Qualification
1	BOS	VACANT Term expired 9/1/25 Holdover Member Jeffrey Morris	9/4/28	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Term: 3-years (beginning on the first Monday in September).

Seat #	Appointing Authority	Seat Holder	Term Ending	Qualification
2	BOS	Adena Gilbert	9/6/27	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Term: 3-years (beginning on the first Monday in September).
3	BOS	Stephen Wasserman	9/7/26	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Term: 3-years (beginning on the first Monday in September).

Seat #	Appointing Authority	Seat Holder	Term Ending	Qualification
4	BOS	VACANT Term expired 9/1/25 Holdover Member Kristine Nelson	9/4/28	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Term: 3-years (beginning on the first Monday in September).
5	BOS	Hilary Winslow	9/6/27	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Term: 3-years (beginning on the first Monday in September).

Seat #	Appointing Authority	Seat Holder	Term Ending	Qualification
6	BOS	Quirina Mitchell	9/6/27	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. (ALTERNATE MEMBER) Term: 3-years (beginning on the first Monday in September).
7	BOS	Richard Lee	9/7/26	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. (ALTERNATE MEMBER) Term: 3-years (beginning on the first Monday in September).

Seat #	Appointing Authority	Seat Holder	Term Ending	Qualification
8	BOS	Paul Bellar	9/6/27	Must have a minimum of five years professional experience in the State of California as one of the following: certified public accountant or public accountant; licensed real estate broker; attorney; or a property appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. (ALTERNATE MEMBER) Term: 3-years (beginning on the first Monday in September).

Prohibition: No member shall, within the three years immediately preceding his/her appointment to the Board, have been an employee of an assessor's office.

Interested persons may obtain an application from the Assessment Appeals Board website at <https://www.sfgov.org/aab/sites/default/files/BoardMemberApplication.pdf> (and attached below) and submit to: 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689. All applicants must be residents of San Francisco, unless otherwise stated.

FORM 700 FILING REQUIREMENT

Pursuant to the Board of Supervisors Rules of Order all applicants applying for this body must complete and submit, with their application, a copy (**not original**) of a Statement of Economic Interests (Form 700). Applications will not be considered if a copy of Form 700 is not received.

FORM 700 AVAILABLE HERE (Required)

<https://www.fppc.ca.gov/Form700.html>

Please Note: Depending upon the posting date, a vacancy may have already been filled. To determine if a vacancy for this Commission is still available, or if you require additional information, please call the Rules Committee Clerk at (415) 554-5184.

Next Steps: Applicants who meet minimum qualifications will be contacted by the Rules Committee Clerk once the Rules Committee Chair determines the date of the hearing. Members of the Rules Committee will consider the appointment(s) at the meeting and applicant(s) may be asked to state their qualifications. The appointment of the individual(s) who is recommended by the Rules Committee will be forwarded to the Board of Supervisors for final approval.

DESCRIPTION:

The Assessment Appeals Board No. 1 consists of eight (8) members (five (5) regular members, and three (3) alternate members) all appointed by the Board of Supervisors. No person may concurrently hold a seat on more than one of the three Assessment Appeals Boards.

The Board members' term of office is three years, beginning on the first Monday in September. In the event of a vacancy, the newly appointed member shall serve for the remainder of the unexpired term.

The Board shall have the following qualifications as stated in the eligibility criteria set forth in California Revenue and Taxation Code, Section 1624.05, as follows: Must have a minimum of five years professional experience in the State of California as one of the following: Certified Public Accountant or Public Accountant; licensed Real Estate Broker; Attorney; or a Property Appraiser accredited by a nationally recognized professional organization, certified by the Office of Real Estate Appraisers, or certified by the State Board of Equalization. Hearing Officers: The regular and alternate members of the Board shall also serve as hearing officers. The Clerk shall designate members to act as hearing officers for particular applications using a rotating system designed to assure that all members with the same priority level have an equal opportunity over time to participate as hearing officers. The Clerk shall designate hearing officers in the following priority order: (1) the regular member of Assessment Appeals Board No. 3; (2) the alternate members of Assessment Appeals Board No. 3; (3) the alternate members of Assessment Appeals Board No. 2; (4) the alternate members of Assessment Appeals Board No. 1; (5) the regular members of Assessment Appeals Board No. 2; and (6) the regular members of Assessment Appeals Board No. 1. In their capacity as assessment hearing officers, the officers shall serve at the pleasure of and by contract with the Board of Supervisors.

DUTIES:

It shall be the duty of each Assessment Appeals Board to equalize the valuation of the taxable property within the City and County for the purposes of taxation in the manner and subject to the limitations contained in Article XIII of the California State Constitution. Assessment Appeals Board No. 1 shall have jurisdiction to hear applications for reduction affecting any property on the secured or unsecured rolls without limitation. In addition, the Clerk shall exclusively assign to Assessment Appeals Board No. 1 any application for reduction that involves real property located all or in part within Assessor's Block Nos. 1-876 or 3701-3899, not including residential property consisting of four units or less; a possessory interest; or property on the secured or unsecured roll assessed at \$50,000,000 or more.

COMPENSATION:

\$175 for each one-half day of service

REPORT:

Pursuant to California Revenue and Taxation Code, Section 1639, the hearing officer shall prepare a summary report of the proceedings together with a recommendation on the application and shall transmit this report and recommendation to the Clerk of the Board of Supervisors.

AUTHORITY:

Administrative Code, Chapter 2B et seq. (Added by Ordinance No. 37-67; Amended by Ordinances Nos. 110-68, 82-94, 86-96, 393-98, 273-99, and 128-13) and California Revenue and Taxation Code, Section 1620-1630.

SUNSET:

None.

CONTACT:

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Assessment Appeals Board
City Hall, Room 405
San Francisco, CA 94102
(415) 554-6776
alistair.gibson@sfgov.org

UPDATED:

September 25, 2025



Assessment Appeals Board

City & County of San Francisco

1 Dr. Carlton B. Goodlett Pl., City Hall, Room # 405

San Francisco, California 94102

Phone: (415) 554-6778 / Fax: (415) 554-6775 / Email: aab@sfgov.org

APPLICATION FOR BOARDS / COMMISSIONS / COMMITTEES / TASK FORCES INSTRUCTIONS AND APPLICATION

San Francisco is a diverse City and County with a wide range of people and issues affecting it. In order to take advantage of the extensive experience and knowledge available throughout our communities, various Boards/Commissions/Committees/Task Forces have been established to bring that knowledge together. These groups and their membership requirements are established by legislation approved through the local, state, and/or federal government.

In addition to setting up the purpose and goals of the various groups, the governing legislation outlines the type of person - in terms of desirable skills and/or knowledge - who can contribute their knowledge and perspective. In this manner, a group of San Franciscans, who are representative of the City and County, can be active participants in addressing issues affecting the entire City and County.

If you are interested in serving the City and County of San Francisco, the following procedures are provided:

1. A list of vacancies and expected vacancies, with their qualifications, can be found at the Office of the Clerk of the Board of Supervisors, at the San Francisco Main Public Library, and online on the Board of Supervisors' website (<http://www.sfbos.org/vacancy>). Please review this list for positions of interest.
2. Submit an application (<https://www.sfgov.org/aab/sites/default/files/BoardMemberApplication.pdf>)
(List all of the appropriate seat number(s) and/or category/categories for which you qualify. We request applications be received ten (10) days before the scheduled hearing.)
Applicants may also need to submit a Form 700, Statement of Economic Interests (<https://www.fppc.ca.gov/Form700.html>), along with their application for all bodies listed in [Campaign and Governmental Conduct Code, Section 3.1-103\(a\)\(1\)](#).
3. If the seat(s) you are applying for is vacant and requires the Board of Supervisors' confirmation, the Rules Committee may schedule your application for review. Applicants should expect to appear before the Rules Committee to speak on their qualifications and answer questions during a public hearing.
(There are no set instructions on what you are expected to present to the Rules Committee; however, a brief description of how your qualifications distinguish you from other applicants, reasons for your interest in the subject, and/or a short summarization on why you would make a good candidate is appropriate.)
4. The Rules Committee may or may not make a recommendation for appointments. If a recommendation is made by the Rules Committee, the recommendation is forwarded to the Board of Supervisors for approval. It generally takes approximately 15 days from the date the Rules Committee makes their recommendation, for the individual to become officially appointed.
5. Depending on the type of organization, a new appointee may need to take an Oath of Office.

If there are no vacancies, your application will be retained for one year. If any openings occur during this time, your application will be submitted to the Rules Committee for review.

If you have any further questions, please contact the Rules Committee Clerk at (415) 554-5184. If you require detailed information concerning the operations of a particular Board/Commission/Committee/Task Force, please contact the administering department directly.

(Applications must be submitted to aab@sfgov.org or the mailing address listed above)



Assessment Appeals Board

City & County of San Francisco

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San Francisco, California 94102

Phone: (415) 554-6778 / Fax: (415) 554-6775 / Email: aab@sfgov.org

ASSESSMENT APPEALS BOARD MEMBER APPLICATION

Complete and return this application to the Assessment Appeals Board

Application for Appointment to:
(Please check one)

☐ Board 1 or ☐ Board 1 Alternate
☐ Board 2 or ☐ Board 2 Alternate
☐ Board 3 or ☐ Board 3 Alternate

Full Name:

Home Address:

Zip Code:

Home Phone:

Occupation:

Work Phone:

Employer:

Business Address:

Zip Code:

Business Email:

Home Email:

Form 700 is required to accompany your application. Have you attached the Form 700? ☐ Yes ☐ No

Pursuant to Ordinance No. 393-98 the following qualifications are required:

A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years' professional experience in this state as one of the following: (1) certified public accountant or public accountant; (2) licensed real estate broker; (3) attorney; or (4) property appraiser accredited by a nationally recognized professional organization, or property appraiser certified by either the Office of Real Estate Appraiser or by the State Board of Equalization. Documentation of qualifying experience must be submitted with this application form. This requirement does not apply to incumbent board members nominated for appointments to their same seats.

Please state your qualifications (including occupation and education if applicable):

Please state relevant business and/or professional experience:

Please state civic activities:

Would you be able to attend Day Meetings? ☐ Yes ☐ No Evening Meetings? ☐ Yes ☐ No

How many days a week would you be available for hearings? _____ How many evenings a week? _____

Have you attended an Assessment Appeals Board meeting? ☐ Yes ☐ No

An appearance before the Rules Committee may be required at a scheduled public hearing, prior to the Board of Supervisors considering the recommended appointment. Applications should be received ten (10) days prior to the scheduled public hearing.

Date: _____. Applicant's Signature: _____

(Manually sign or type your complete name).

NOTE: by typing your complete name, you are hereby consenting to use of electronic signature)

PLEASE NOTE: This application will be retained for one year. Once completed, this form, including all attachments, becomes public record.

FOR OFFICE USE ONLY:

Appointed to Seat #: _____ Term Expires: _____ Date Vacated: _____

Information About the Assessment Appeals Boards

Purpose: To provide the taxpayers of San Francisco a process to appeal their property tax assessments.

Procedure: Once an application is filed, a hearing is scheduled to give both the taxpayer and the Assessor the opportunity to present evidence supporting their opinions of the property's value. A panel of three Assessment Appeals Board members, or a hearing officer listens to testimony, reviews documents, and asks questions of the participants. Based on the evidence, the panel or hearing officer determines the final assessed value of the property.

Differences between Boards:

- **Board #1:** Authorized to hear all appeals, regardless of value, type, or location.
- **Board #2:** Authorized to hear appeals for property assessed at less than \$50 million, excluding possessory interests and applications concerning real property located in Assessor's Blocks 1–876 and 3701–3899, inclusive.
- **Board #3:** Same jurisdiction as Board #2. However, its members primarily serve as hearing officers for day and evening hearings involving residential properties of four units or fewer.

Duties of Assessment Appeals Board Members & Alternates: Members and alternates are responsible for listening to testimony, reviewing evidence, and questioning both the taxpayer and the Assessor. Their role is to determine the correct assessment of property in accordance with the California Revenue and Taxation Code.

Duties of the Alternates: Alternates perform the same duties as regular members but serve in place of members who are unavailable for a hearing.

Hearing Officers: All board members and alternates may serve as hearing officers. Hearing officers perform the same functions as a board panel but are limited to cases involving single-family residences, condominiums, cooperatives, or multifamily dwellings of four units or fewer. After hearing the case, the officer issues a recommended value. Either the taxpayer or the Assessor may accept or reject this recommendation. If rejected, the appeal is rescheduled before a three-member panel for a final decision.

Meeting Schedules: The Assessment Appeals Board meets Monday through Friday with two regular sessions each day:

- Morning session: 9:30 A.M.
- Afternoon session 1:30 P.M.

Evening sessions begin at 5:30 P.M. and are held as needed for hearing officers. Sessions continue until all scheduled matters are addressed.

Board Composition: Each board consists of five regular members and three alternates. Members are chosen on a rotating basis from the five regular members to create a three-member panel to hear appeal applications.

Compensation: \$175 for each half-day or evening session of service.

TERM: _____