

POLICIES AND PROCEDURES FOR OPERATION AND CONDUCT OF HEARINGS BEFORE THE ASSESSMENT APPEALS BOARD

SCHEDULE OF HEARINGS, HEARING ROOM AND AGENDA: Hearings are to be held in the Board of Supervisors Chambers at 9:00 a.m., or at such other time or location as the Assessment Appeals Board (Board) may direct, upon due notice. Calendar of Hearings will be confirmed at the reorganizational hearing held on the third Monday of July of each year. All agendas will be posted, in a public place, a minimum of 72 hours prior to the hearing date.

NOTICE OF HEARING: After the filing of a valid and timely application for reduction of an assessment and in consideration of other applications, the Clerk of the Board (Clerk) will set the matter for hearing and notify the Applicant or his or her designated representative in writing of the time, date and place of the hearing subject to the exceptions set forth in Revenue and Taxation Code Section 1605.6. It has historically taken from two to eight months on average for the Clerk to set a hearing on an application for reduction of an assessment; however, this may temporarily change from time to time, including due to the impacts of COVID-19.

CONFIRMATION OF SCHEDULED HEARING: The Clerk shall include a Hearing Date Confirmation Notice (Confirmation Notice) (Form BOE-305-CN) in each Notice of Hearing, along with information for the Applicant on the importance of returning the Confirmation Notice, and to contact the Clerk if they did not receive a Confirmation Notice. The Applicant is to return the Confirmation Notice no later than 21 days prior to the scheduled hearing date. If the Applicant has failed to timely return the Confirmation Notice, it shall be assumed that the Applicant will not appear, and the application will be placed on the Agenda under "No / Late Response," as applicable, rather than as a hearing item unless the Applicant responds prior to the posting of the agenda and all parties indicate that they are prepared for the hearing. If the application is placed under "No / Late Response," it will be denied for non-appearance subject to the following: the Applicant can request that the Board postpone the hearing under the authority of and consistent with Property Tax Rule 323 by, without limitation, showing good cause for the requested postponement. If the Board denies the application based on the Applicant's failure to appear at the meeting or otherwise request a postponement, the Board will consider reinstatement of the appeal upon a timely filing by Applicant of a petition for reinstatement as set forth below.

PRE-HEARING CONFERENCES: A prehearing conference may be set by the Clerk at the request of the Applicant or the Assessor, at the discretion of the Board or at the Clerk's own initiative when deemed necessary to facilitate orderly proceedings. The Clerk may set said conference to be conducted remotely via teleconference or other electronic means and will provide both parties with no less than 30 days' written notice of the time, date and place of the prehearing conference unless both parties stipulate orally or in writing to a shorter notice period. Both parties are required to attend the prehearing conference. Matters to be addressed at the prehearing conference include, without limitation: clarifying and defining the issues, determining the status of exchange of information requests and requests for information, stipulating to matters on which agreement has been reached, combining applications into a single hearing, bifurcating the hearing issues, and scheduling a date for a hearing for the Board to consider evidence on the merits of the application(s). During its conduct of the prehearing conference, the Board will attempt to resolve all issues properly before it but may defer resolution of any issue until the hearing on the application(s). Both parties shall act in full accordance with the rules, agreements reached, and resolutions made at the prehearing conference.

PROCEDURE FOR HEARING APPEALS: Notwithstanding the order of hearings on the agenda, the Board may ask Applicants or the Assessor for a time estimate in connection with the scheduled hearings and decide to hear the shortest matters first. The Chairperson will call each hearing to order, and the Clerk will read the application information into the record unless such reading is waived by both parties and the Board. After being sworn in by the Clerk, both parties will have the opportunity to present written evidence and verbal testimony and to cross-examine the other party. The Board will determine which party must produce evidence first after the application is read into the record and a determination is made regarding the burden of production of evidence / burden of proof based on the nature of the appeal / applicable presumption. The party against whom the applicable presumption operates must present evidence at the outset of the hearing sufficient to rebut the presumption (e.g. if the presumption operates against the Applicant, the Applicant must present evidence sufficient to rebut the correctness of the assessed value before the Assessor is required to provide evidence substantiating the assessed value). The Board may ask questions throughout the hearing. At the conclusion of the hearing, the Board may announce its decision or take the matter under submission. When the Board has rendered its decision on an application, the issue of determining whether or not these values will need to be indexed will be determined by the Assessor. If it is determined that indexed values are required, the Assessor will advise the Board as to whether they can report those values on the date of the hearing or at the next scheduled Board meeting. The Board will take a formal action to accept the indexed values for reporting purposes. If the indexed values are to be brought back at the next scheduled meeting, the Board will take a formal action to continue the application to the next hearing date, indicating it is only for the purpose of reporting the indexed values.

ATTENDANCE AT HEARINGS: Board Members or scheduled Alternates unable to attend a scheduled Board meeting should advise the Clerk at least one week before the meeting. The Clerk shall endeavor to notify Alternates of their required attendance at least one week prior to the meeting.

CONTINUED HEARINGS: Every effort will be made to have the same Board members present at a continued hearing as were present during the first portion of the hearing. If this is not possible, the Applicant will be notified as soon as possible that they have the following options: (a) only have the two members who were present during the first portion of the hearing hear the remainder of the appeal; (b) continue the matter to another date when all three original members can hear the matter; (c) provide a copy of the audio from the first portion of the hearing to the Board member who was absent, so they can review what was discussed during the first portion (this must be agreed to by the Applicant, Assessor and Board); (d) start the hearing over with up to three new members.

POSTPONEMENTS OF HEARINGS: The Applicant and/or the Assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence. If the Applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in Section 1604 of the Revenue and Taxation Code, the postponement shall be contingent upon the Applicant's written agreement to extend and toll indefinitely (BOE-305-W) the two-year period subject to termination of the agreement by 120 days written notice by the Applicant. The Assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year period, but the Board, in its discretion, may grant such a request. Any subsequent requests for a postponement must be made in writing, and good cause must be shown for the proposed postponement.

The Clerk is delegated the authority to grant timely requests for postponements allowed as a matter of right subject to the granting of any necessary waiver pursuant to these Policies and Procedures and Property Tax Rule 323.

WITHDRAWAL OF APPLICATIONS: All requests for withdrawal of applications must be filed in writing with the Clerk using Form BOE-305-WD, Assessment Appeal Withdrawal or the Confirmation Notice, for action by the Board prior to final action on said matter. In the event the request is not received by the scheduled hearing date, the Clerk will take those applications to the Board for denial.

STIPULATION AGREEMENTS: If the Assessor and Applicant have resolved the disputed issue, a Stipulation Agreement must be signed by all parties and filed with the Clerk using Form BOE-305-S – Stipulation Agreement for action by the Board prior to final action on said matter. The Applicant is not required to appear at the hearing at which the Stipulation Agreement is presented to the Board. If the Board rejects the Stipulation Agreement, the application will be reset for hearing.

NOTICE OF DECISION AND FINDINGS OF FACT: The Board may announce its decision to the Applicant and Assessor at the conclusion of the hearing, or it may take the matter under submission. The decision becomes final when: (1) the vote is entered into the record at the conclusion of the hearing provided no findings of fact are requested by either party and all parties are present at the hearing or the hearing is subject to stipulation by both parties; (2) a written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the Board at the conclusion of the hearing. The Clerk shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing; (3) a written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested. The County shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. If so requested by an Applicant or an Applicant's agent, the determination shall become final upon issuance of the findings of fact which the County shall issue no later than 180 days after the conclusion of the hearing. Such a request must be made by the Applicant or the Applicant's agent prior to or at the conclusion of the hearing. If the conclusion of the hearing is within 180 days of the expiration of the two-year period specified in Section 1604 of the Revenue and Taxation Code, the Applicant shall agree in writing to extend the two-year period. The extension shall be for a period equal to 180 days from the date of the conclusion of the hearing.

If the Applicant or Assessor desires written findings of fact, the request must be in writing and submitted to the Clerk before the commencement of the hearing. The fee for findings of fact is established as follows: **\$255.00 for the first hour of the hearing or portion thereof and \$215.00 per hour for each additional hour of hearing or portion thereof.** The fee for findings of fact shall be paid by the conclusion of the hearing.

The Board may request any party to submit proposed findings of fact and shall provide the other party the opportunity to review and comment on the proposed findings of fact submitted. If both parties prepare proposed findings of fact, no opportunity to review or comment need be provided.

AUDIO RECORDING AND TRANSCRIPT OF HEARINGS: All hearings shall be recorded and copies of said audio is available at: <https://www.slocounty.ca.gov/Departments/Administrative-Office/Clerk-of-the-Board/Clerk-of-the-Board-Services/Assessment-Appeals-Board-Meetings.aspx>. Request for audio recordings may be made at any time for a set fee set by the County Board of Supervisors and may be obtained from the Clerk, but not later than 60 days following the final determination by the Board.

The County does not regularly provide a stenographic reporter. However, a transcript of the hearing may be obtained from the Clerk subject to payment of a fee. Requests for a transcript may be made at any time but not later than 60 days following the final determination by the Board. In the alternative, the Applicant at his or her expense may arrange to have the hearing reported by a stenographer. The Clerk will proofread the transcript subject to payment of the fee.

PETITION FOR RECONSIDERATION OF CLERK'S DETERMINATION OF UNTIMELY FILING – LIMITED HEARING: If the Clerk determines that an application was untimely filed and issues a Notice of Denial, the Applicant may challenge the Clerk's determination by filing a petition with the Board (on a form developed by the Clerk) requesting reconsideration of the Clerk's determination **within thirty days of the date printed on the Notice of Denial.** The timely filing of said petition form is not a guarantee that the Board will determine that the application was timely filed; rather, the Board will conduct a hearing to determine whether or not the application was timely filed and a hearing on the merits of the application should be scheduled.

PETITION FOR REINSTATEMENT OF APPEAL AFTER DENIAL FOR NON-APPEARANCE – LIMITED HEARING: If the Board denies an appeal for lack of appearance, including in conjunction with denial of a requested postponement, the Applicant may file a petition with the Board (on a form developed by the Clerk) requesting reinstatement of the appeal for good cause shown **within sixty days of the denial.** The timely filing of said petition form is not a guarantee that the Board will determine that the appeal should be reinstated; rather, the Board will conduct a hearing to determine whether or not good cause has been shown, the appeal should be reinstated and a hearing on the merits of the application should be scheduled. The Board may condition its order for reinstatement and scheduling of the hearing upon the signing of the form of agreement between Applicant and the Board waiving the two-year time period as set forth in Revenue and Taxation Code Section 1604.

AUTHORITY OF CLERK UNDER EXIGENT CIRCUMSTANCES: Under exigent circumstances, including without limitation in response to a declared emergency, it may become necessary to cancel a Board meeting(s) and postpone a hearing(s). It may also become necessary to conduct a Board meeting in an alternate (e.g. teleconference) manner, employ special hearing procedures (e.g. require submission of exhibits in electronic format to the Clerk prior to the hearing) or to take other actions. Notwithstanding any other provision of these Policies and Procedures and without limiting any existing authority of the Clerk, the Clerk is authorized to take any action deemed necessary upon their determination that exigent circumstances exist provided that any such action is consistent with all applicable laws.

The above Policies and Procedures are reviewed and/or amended annually by both the Board and the County Board of Supervisors.

For more information, go to <http://www.slocounty.ca.gov/Departments/Administrative-Office/Services/Assessment-Appeals.aspx> or contact the Clerk of the Board at the County Administration Office at (805) 781-5011.