



## ASSESSMENT APPEALS BOARD

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### LOCAL RULES

Approved by the Assessment Appeals Board  
on December 7, 2017  
~~on July 9, 2015~~

and

Adopted by the Board of Supervisors  
on [REDACTED], 2017  
~~on August 25, 2015~~

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**LOCAL RULES  
of the  
FRESNO COUNTY ASSESSMENT APPEALS BOARD**

*As amended effective August 25, 2015*

**1. DEFINITIONS.**

(a) "Appeal" or "application" means a completed Fresno County Assessment Appeal Application form filed with the clerk to the Fresno County Assessment Appeals Board.

(b) "Applicant" means owner of the property at issue, other person affected by the assessment at issue, property owner's spouse, child or parent, or authorized agent.

(c) "Assessor" is the Assessor of the County of Fresno.

(d) "Board" is the ~~three-five~~ member Fresno County Assessment Appeals Board, which 3 members sit on the board each meeting~~which may include alternate members who fill in for members from time to time.~~

(e) "Business day or days" means County of Fresno business days, excluding County holidays.

(f) "Clerk" is the clerk to the Fresno County Assessment Appeals Board.

(g) "Continuance" means stopping a hearing after it has begun, with the hearing picking up again on a later date where it left off.

(h) "County" is the County of Fresno.

(i) "Day" means calendar day, unless "business day" is specified.

(j) "Incomplete application" means the application fails to have one or more of the following information in accordance with Property Tax Rule 305:

(1) ~~a~~ Applicant's name and mailing address (note: agents may not furnish their own mailing address in place of applicant's actual mailing address);

(2) ~~i~~f applicable, the name and mailing address of Applicant's Agent;

(3) ~~i~~f applicable, written authorization of agency signed by person affected (i.e., applicant) with respect to an agent who is not a California attorney, owner's spouse, parents, or child, or a person who is affected by the assessment

at issue (i.e., person with a direct economic interest in payment of the taxes at issue);

(4) ~~d~~Description of the property that is subject of the application that identifies the property on the assessment roll, including Assessor's Parcel Number;

(5) ~~a~~Applicant's opinion of property value on the valuation date of the assessment year at issue (January 1);

(6) ~~f~~Facts relied upon by applicant to support claim for a change in assessed value or classification of property;

(7) Declaration under penalty of perjury that the information specified in the application is true, correct and complete to best of applicant's knowledge and belief; and

(8) Original signature/s of applicant or applicant's agent.

(k) "Postponement" means delaying the beginning of a hearing until a later date.

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## 2. FILING OF APPLICATION.

### (a) Who May File An Application

Applications may be filed by the property owner or the owner's spouse, parents or child, or by anyone who is affected by the assessment in accordance with Property Tax Rule 305. Also, an application may be filed by an authorized agent per Property Tax Rule 305 as specified below:

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#### ~~(1) Application Filed by Non-California Attorney for Applicant~~ ~~Application Filed by an Agent who is not a California Attorney.~~

Applications may be filed by an agent who is not a California attorney upon submission of a written authorization of agency, signed by the owner of the property at issue or person affected by the assessment. The authorization must contain the following:

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- a. date authorization is executed;
- b. statement that the agent is authorized to sign and file applications in the specific calendar year to which the application is filed;
- c. description of the property and/or assessment(s) covered by the authorization or a statement the agent is authorized to represent the applicant on all parcels and assessments located in the County;
- d. name, address, and telephone number of agent;
- e. applicant's original signature and title; and
- f. statement that the agent will provide applicant with a copy of the application.

This written authorization must be attached to the application and sent to the Clerk to the Board. Written authorizations may not be retroactive.

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**(2) Application Filed by California Attorney for Applicant.**

If the application is filed by an attorney licensed to practice in the State of California who has been retained and authorized by the applicant to file the application, as provided by subdivision (a) of Property Tax Rule 305, the "person to contact" section of the application form shall list the attorney's own name, mailing address, telephone and fax numbers, and e-mail address (if any), or that of another attorney in his or her firm. The attorney shall sign the application and file the application with his/her original signature, which acknowledges the attorney has been retained and authorized by the party affected.

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**(3) Application Filed by Corporation, LLC, or Partnership.**

If the application on behalf of a corporation, LLC, or partnership is filed by an agent, he/she must be authorized pursuant to subdivision (a) of Property Tax Rule 305. The person signing the agent authorization must be an officer or authorized employee of the corporation, LLC, or partnership.

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**(b) Notice of Invalidity of Incomplete Application.**

When an application is invalid because it is an incomplete application notice shall be sent by the Clerk promptly as required by Rule 305 and shall include the following:

- a. A statement that the application is invalid and cannot be accepted by the Board, until completed;
- b. A statement of the information required to complete the application; and
- c. The date by which the applicant must file an amended application, and notice that if the application is not completed by that date the application will be denied and the appeal will close.

~~When an application is invalid because it is an incomplete application notice shall be sent by the Clerk promptly as required by Rule 305 and shall include the following:~~

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~~(1) A statement that the application is invalid and cannot be accepted by the Board, until completed;~~

~~(2) A statement of the information required to complete the application; and~~

~~(3) — The date by which the applicant must file an amended application, and notice that if the application is not completed by that date the application will be denied and the appeal will close.~~

### 3. APPLICATION FILING DEADLINES.

#### (a) Regular Filing Deadline

The filing period for appeals pertaining to regular assessments is from July 2<sup>nd</sup> to September 15<sup>th</sup>. However, the deadline may be extended to November 30<sup>th</sup> if the affected party did not receive a notification of the amount assessed on the property from the assessor by August 1<sup>st</sup>. The information and instructions for assessment appeal applications, which is sent by the ~~assessor clerk to the assessment appeals board~~ to the owner/affected party, provides notification as to whether the application deadline for appeal is September 15<sup>th</sup> or November 30<sup>th</sup>.

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The foregoing filing deadline applies to:

- Decline in value appeals
- Base year value appeals
- Personal property appeals
- Appeals of penalty assessments if imposed concurrent with assessment
- Appeals of exempt value allocations

~~If the filing deadline falls on the weekend or on a County holiday, an application that is mailed and postmarked the next County business day shall be deemed to be filed within the regular filing deadline.~~

~~The foregoing filing deadline applies to: decline in value appeals, base year value appeals, personal property appeals, appeals of penalty assessments if imposed concurrent with assessment, and appeals of exempt value allocations.~~

#### (b) Deadline for Applications Pertaining To Assessments Outside Regular Assessment Period

(1) Supplemental Assessment Appeals – A change in ownership or completion of new construction will create a new assessment based upon the date of the event. An appeal of a supplemental assessment must be filed with the Clerk within 60 days after the date appearing on the face of the assessor's notice, or the postmark therefor, whichever is later. In order to be considered timely, an application in regard to such an assessment must be filed within this time. The rules under subdivision (d) of Property Tax Rule 305 for deeming an application timely filed shall apply.

(2) Escape Assessment Appeals – A retroactive assessment to rectify an omission or error that caused taxable property to escape assessment or be under-assessed. Escape assessments may result from a business audit. Such assessments must be appealed no later than 60 days after the

date appearing on the face of the assessor's notice, or the postmark therefor, whichever is later. In order to be considered timely, an application in regard to such an assessment must be filed within this time. The rules under subdivision (d) of Property Tax Rule 305 for deeming an application timely filed shall apply.

(3) Calamity Reassessment Appeals – In the event the assessor reassesses a property after a misfortune/calamity, applicants or authorized agents must file an application to appeal the reassessed value within six (6) months after the date of mailing of the reassessment notice in accordance with Revenue and Taxation Code section 170(c).

~~**(b) Filing Deadline for Amended Application.**~~

~~(1) The filing deadline for an amended application shall be 5:00 p.m. the last day an original application must otherwise be filed by the applicant.~~

~~(2) The rules for timely filing under subdivision (d) of Property Tax Rule 305 shall apply to the filing of the amended application.~~

~~(3) For purposes of this Local Rule, the term "the last day an original application must otherwise be filed" means sixty (60) days from the date of mailing of the notice of assessment, for applications involving escape or supplemental assessments, six (6) months after the reassessed value due to calamity, or September 15 or November 30 (depending on the assessor's annual decision under Rev. & Tax. Code, § 1603), for all other applications.~~

~~(4) If the Clerk has mailed notice of invalidity due to an incomplete application to the applicant or applicant's agent, within the filing deadline specified as set forth above, the applicant shall file an amended application by the date so specified in the notice. An amended application filed thereafter shall be rejected as untimely.~~

**(c) Filing Deadline for Amended Application**

(1) The filing deadline for an amended application shall be 5:00 p.m. the last day an original application must otherwise be filed by the applicant.

(2) The rules for timely filing under subdivision (d) of Property Tax Rule 305 shall apply to the filing of the amended application.

(3) For purposes of this Local Rule, the term "the last date an original application must be filed" means sixty (60) days from the date of mailing of the notice of assessment, for applications involving escape or supplemental assessments, six (6) months after the reassessed value due to calamity, or September 15 or November 30 (depending on the

assessor's annual decision under Rev. & Tax. Code, § 1603), for all other applications.

(4) If the Clerk has mailed notice of invalidity due to an incomplete application to the applicant or applicant's agent, within the filing deadline specified as set forth above, the applicant shall file an amended application by the date so specified in the notice. An amended application filed thereafter shall be rejected as untimely.

**(c) Calamity Reassessment Filing Deadline**

In the event the assessor reassesses a property after a misfortune/calamity, applicants or authorized agents must file an application to appeal the reassessed value within six (6) months after the date of mailing of the reassessment notice in accordance with Revenue and Taxation Code section 170(e).

**(d) Application Delivery Method.**

Applications may not be submitted by facsimile or other electronic means to the Board for filing. Applications must bear original signatures and must be mailed or hand-delivered to the Board.

**(d) Deadline for Applications Pertaining To Assessments Outside Regular Assessment Period**

As authorized by subdivision (d) of Revenue and Taxation Code section 1605, the Board hereby prescribes the time for equalization of assessments made outside the regular assessment period, including assessments made pursuant to Revenue and Taxation Code sections 501, 503, 504, 531, and 531.5 (i.e., supplemental assessments, escape assessments, roll corrections, and penalty assessments not imposed concurrent with an assessment), as 60 days after the date appearing on the face of the assessor's notice, or the postmark therefor, whichever is later. In order to be considered timely, an application in regard to such an assessment must be filed within this time. The rules under subdivision (d) of Property Tax Rule 305 for deeming an application timely filed shall apply.

**(e) Application Delivery Method.**

Applications may not be submitted by facsimile or other electronic means to the Board for filing. Applications must bear original signatures and must be mailed or hand-delivered to the Board.

**4. DETERMINATION OF TIMELINESS.**

**(a) Timely Application**

(1) An application will be deemed to have been timely filed:

(A) If it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on the last day of the filing period or earlier within such period; or

(B) Received in clerk's office by 5:00 p.m. on last day of filing period or earlier within filing period; or,

(C) If proof satisfactory to the board establishes that the mailing occurred on the last day of the filing period or earlier within such period. Any statement or affidavit made by an applicant asserting such a timely filing must be made within one year of the last day of the filing period.

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**(b) Postmarks**

An application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates.

If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an Application that is mailed and postmarked on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that shall be considered a legal holiday.

**(c) Notice of Right to Petition for Reconsideration**

The clerk shall reject as untimely any application which does not show by postmark or other objective indication that it was filed or mailed in a timely manner. The Clerk shall give prompt written notice to an applicant if an application is invalid for untimeliness. The written notice shall include:

(1) A statement that the application has been rejected for untimeliness;

(2) A statement that the applicant has a right to petition the Board to reconsider the decision regarding the timeliness of the application;

(3) A statement that the Board does not have jurisdiction over untimely applications, and thus can only reconsider the Clerk's determination of untimeliness if the petition includes sufficient additional facts (and documents, if applicable) to show that the application was in fact filed within the time provided by law; and

(4) The date by which the applicant must file the petition, if any, which shall be 30 days from the date of mailing of the notice.

**(d) Procedure if Petition for Reconsideration Filed**

If the Clerk has mailed notice of untimeliness to the applicant, with the filing deadline for reconsideration specified as set forth above, the applicant shall file any petition for reconsideration by the date so specified. If the petition is timely filed, the Clerk shall set the matter for hearing solely on the issue of timeliness. If the petition is untimely, it shall be deemed rejected by the Board.

**(e) Board's Jurisdiction**

Except as provided in sections 620.5, 1603, and 1605 of the Revenue and Taxation Code, the board has no jurisdiction to hear an application unless filed within the time periods specified above.

**4. UNTIMELY APPLICATION.**

**(a) Notice of Right to Petition for Reconsideration.**

~~The clerk shall reject as untimely any application which does not show by postmark or other objective indication that it was filed or mailed in a timely manner. The Clerk shall give prompt written notice to an applicant if an application is invalid for untimeliness. The written notice shall include:~~

~~(1) A statement that the application has been rejected for untimeliness;~~

~~(2) A statement that the applicant has a right to petition the Board to reconsider the decision regarding the timeliness of the application;~~

~~(3) A statement that the Board does not have jurisdiction over untimely applications, and thus can only reconsider the Clerk's determination of untimeliness if the petition includes sufficient additional facts (and documents, if applicable) to show that the application was in fact filed within the time provided by law; and~~

~~(4) The date by which the applicant must file the petition, if any, which shall be 30 days from the date of mailing of the notice.~~

~~(b) Procedure If Petition for Reconsideration Filed.~~

~~If the Clerk has mailed notice of untimeliness to the applicant, with the filing deadline for reconsideration specified as set forth above, the applicant shall file any petition for reconsideration by the date so specified. If the petition is timely filed, the Clerk shall set the matter for hearing solely~~

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~~on the issue of timeliness. If the petition is untimely, it shall be deemed rejected by the Board.~~

## 5. WITHDRAWAL OF APPLICATION.

An application may be withdrawn at any time prior to or at the time of the hearing, upon written request signed by the applicant and filed with the Clerk, so long as written notice of an increase in the assessed value of the property has not already been given to the applicant by the assessor. Withdrawals may be hand delivered, mailed, emailed or faxed to the Clerk's office.

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If a written notice of a proposed increase in the assessed value of the property has been given to the applicant by the assessor, and a copy of such notice has been filed by the assessor with the Clerk, before the withdrawal is received by the Clerk, then the application may be withdrawn only by stipulation with the assessor.

Acceptance of a withdrawal by the Clerk as specified above shall constitute the final decision by the Board.

## 6. HEARING CONFIRMATION NOTICE.

### (a) Contents of Notice.

In addition to providing the notice of hearing to applicant as specified in Property Tax Rule 307, the Clerk shall include with the notice of hearing a confirmation notice requiring the applicant to advise the Board of the applicant's intention to:

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(1) Appear on the scheduled hearing date and time, ready to proceed with the hearing;

(2) Request that the hearing be postponed to another hearing date, to which the Clerk shall respond as provided in Rule 7; or

(3) Withdraw the application.

### (b) Deadline and Method for Returning Notice.

The Clerk must receive the completed confirmation notice no later than the close of business 21 days before the scheduled hearing date. The notice may be returned by mail, email, facsimile, or personal delivery.

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### (c) Timely Return of Notice.

If the applicant returns the completed notice in a timely manner:

(1) Indicating that the applicant will appear, the assessor shall be ready to proceed at the hearing as scheduled, unless the assessor wishes to request a postponement under Rule 7.

(2) Indicating that the applicant is requesting a postponement, the Clerk shall respond to the postponement request as provided in Rule 7.

(3) Indicating that the applicant is withdrawing the application, the Clerk shall record the withdrawal.

The Clerk shall advise the assessor promptly regarding receipt of timely confirmation notices.

**(d) Failure to Return Notice in Timely Manner.**

If the applicant fails to return the completed notice in a timely manner, the Clerk shall list the application separately on the docket for the hearing date, and the assessor may but need not be ready to proceed with the hearing on that date. If the applicant fails to appear, the Board may deny the application for lack of appearance.

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If the applicant appears, the Board may either proceed on the merits, or postpone the hearing at the request of a party:

(1) If the applicant requests that the hearing be postponed, the Board shall consider the request under Rule 7.

(2) If the assessor requests that the hearing be postponed, the Board shall grant the request, and the postponement shall not be counted against the assessor under Rule 7.

**(e) Effect of Canceling Meeting.**

If a meeting is canceled for any reason, any applications listed separately on the docket pursuant to subdivision (d) shall be included on the docket of the next meeting. The Clerk shall notify the applicant of the new time, date, and place of the meeting as promptly as possible, but in no event less than 10 days prior to the new date, pursuant to Revenue and Taxation Code section 1605.6. A copy of the notice shall be provided to the assessor. If requested in writing in advance by the applicant and/or assessor, the Clerk may send the notice by e-mail.

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The docket shall have separate items for each group of applications in this category, sorted by the original date of the hearing for which the notice was not returned in a timely manner.

**7. POSTPONEMENTS AND CONTINUANCES.**

**(a) First Request Received at Least 21 Days Before Hearing.**

As provided by Property Tax Rule 323, each party shall be entitled to one postponement as a matter of right, if the request is received by the Clerk not later than 21 days before the hearing is scheduled to commence.

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**(1) Postponement request by Applicant**

(A) If the request is received at least 120 days before the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, the Clerk shall grant the postponement as of right to the requesting party without Board approval, provided the hearing can be rescheduled for a date more than 45 days prior to the date of expiration of the two-year period.

The postponement request must be accompanied by Applicant's written agreement to waive the two-year mandatory time frame indefinitely subject to termination of the agreement by 120 days written notice by the applicant.

(B) If the request is received by the Clerk less than 120 days before the expiration of the two-year period provided in Revenue and Taxation Code section 1604, the Board may grant, in its discretion, or hear the request for postponement.

**(2) Postponement request by Assessor**

The Assessor is not entitled to a postponement as a matter of right if the request is made within 20 days of the expiration of the two-year period, but the Board, in its discretion, may grant such a request.

**(b) First Request Received Less Than 21 Days Before Hearing**

**(1) Request Received Before 4:00 p.m. on Last Business Day Before Hearing by Either Applicant or Assessor**

First postponement requests received by the Clerk less than 21 days before the hearing, but no later than 4:00 p.m. on the last business day before the hearing, may be granted by the Chair of the Board for good cause. "Good cause" shall be limited to reasons arising less than 21 days before the hearing. The procedure shall be as follows:

(A) The request shall be submitted to the Clerk. Requests shall be in writing, but the Clerk may accept an initial oral request if followed by a written request that is received by the Clerk by 5:00 p.m. on

the next business day, or by 4:00 p.m. on the same day, if the request is made on the last business day before the hearing.

(B) The Clerk shall determine whether the hearing can be rescheduled for a date more than 45 days prior to the date of expiration of the two-year period within which the Board must reach a final determination regarding the application under subdivision (c) of Revenue and Taxation Code section 1604. If the hearing cannot be rescheduled, the Clerk shall deny the request.

(C) If the hearing can be rescheduled, the Clerk shall contact the Chair, who shall determine whether the requesting party has shown good cause for the request, and shall advise the Clerk of the Chair's decision. The Clerk shall advise the parties of the Chair's decision promptly.

**(2) Request Received at 4:00 p.m. or Later on Last Business Day Before Hearing by Either Applicant or Assessor**

**(1) Postponements by the Clerk.**

~~If the request is received at least 120 days before the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, the Clerk shall grant the postponement as of right to the requesting party without Board approval, provided the hearing can be rescheduled for a date more than 45 days prior to the date of expiration of the two-year period.~~

**(2) Postponement by the Board.**

~~If the request is received by the Clerk less than 120 days before the expiration of the two-year period provided in Revenue and Taxation Code section 1604, the Board may grant, in its discretion, or hear the request for postponement.~~

**(A) Request by the applicant.**

~~The applicant need not appear in person, if the request is made in writing, and is accompanied by the applicant's written agreement to extend and toll the two-year period indefinitely subject to termination of the agreement by 120 days written notice by the applicant, as required by Property Tax Rule 323.~~

**(B) Request by the assessor.**

~~The assessor shall appear in person, but the request need not be made in writing.~~

~~(C) Request by written stipulation.~~

~~Neither party is required to appear in person, provided the written stipulation is accompanied by the applicant's written agreement to extend and toll the two-year period indefinitely subject to termination of the agreement by 120 days written notice by the applicant, as required by Property Tax Rule 323.~~

~~(b) First Request Received Less Than 21 Days Before Hearing.~~

~~(1) Request Received Before 4:00 p.m. on Last Business Day Before Hearing.~~

~~First postponement requests received by the Clerk less than 21 days before the hearing, but no later than 4:00 p.m. on the last business day before the hearing, may be granted by the Chair of the Board for good cause. "Good cause" shall be limited to reasons arising less than 21 days before the hearing. The procedure shall be as follows:~~

~~(A) The request shall be submitted to the Clerk. Requests shall be in writing, but the Clerk may accept an initial oral request if followed by a written request that is received by the Clerk by 5:00 p.m. on the next business day, or by 4:00 p.m. on the same day, if the request is made on the last business day before the hearing.~~

~~(B) The Clerk shall determine whether the hearing can be rescheduled for a date more than 45 days prior to the date of expiration of the two-year period within which the Board must reach a final determination regarding the application under subdivision (c) of Revenue and Taxation Code section 1604. If the hearing cannot be rescheduled, the Clerk shall deny the request.~~

~~(C) If the hearing can be rescheduled, the Clerk shall contact the Chair, who shall determine whether the requesting party has shown good cause for the request, and shall advise the Clerk of the Chair's decision. The Clerk shall advise the parties of the Chair's decision promptly.~~

~~(2) Request Received at 4:00 p.m. or Later on Last Business Day Before Hearing.~~

~~First requests received at or after 4:00 p.m. on the last business day before the hearing cannot be granted by the Chair or the Clerk. The Clerk shall advise the requesting party that the request must be made to the Board as specified below.~~

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**(c) Late and Subsequent Requests.**

All requests for postponement or continuance made after 4:00 p.m. on the last business day before the hearing, and all subsequent requests, shall be heard and decided by the Board. It is the Board's policy to encourage the parties to be prepared for hearings as scheduled. Therefore, the Board will postpone or continue a hearing only upon a showing of good cause for the postponement or continuance. The Clerk shall advise the parties that they should appear in person and be prepared to proceed as scheduled if the request for postponement or continuance is denied.

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**(d) Continuances**

At the hearing, the Board may continue a hearing to another date. If the Applicant requests a continuance within 90 days of the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, the Board may require a written agreement by the Applicant to waive the two-year mandatory time frame indefinitely subject to termination of the agreement by 120 days written notice by the Applicant. The Clerk shall inform the Applicant or the Applicant's agent and the Assessor in writing of the time and place of the continued hearing not less than 10 days prior to the new hearing date, unless the parties agree in writing or on the record to waive written notice.

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**8. PRE-HEARING CONFERENCE.**

**(a) General Pre-hearing Conference**

The purpose of a pre-hearing conference is to resolve issues that include, but are not limited to: clarifying and defining issues; determine the status of exchange of information requests; stipulating to matters on which agreement has been reached; combining applications into a single hearing; bifurcating hearing issues; requesting additional time to present a case-in-chief; and any scheduling issues regarding the date the Board is to consider evidence on the merits of the application. For a conference regarding Taxation and Revenue Code section 441(d) requests made by the Assessor, see specifically subdivision (b) of Rule 8.

No decisions regarding the merits of the application will be decided during the pre-hearing conference, only procedural issues.

**(1) Requesting General Pre-hearing Conference**

Any such request for a pre-hearing conference shall be in writing to the Clerk and shall clearly outline the issues, purpose and intent of the hearing and the estimated length of the hearing so that each party may adequately prepare. The requesting party shall provide the Clerk and other party with a summary of issues to be addressed.

No other issue(s) may be raised at the hearing unless all parties agree orally or in writing to additional specific issues of discussion.

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**(A) Request made by Applicant**

If the request is by the applicant or the applicant's authorized agent, the applicant shall be required to execute a waiver agreement to indefinitely extend the two-year statutory deadline of Section 1604 of Revenue and Taxation Code.

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**(B) Request made by Assessor**

The Assessor or the Board shall NOT request a pre-hearing conference if the application is within 120 days of expiration of the two-year statutory deadline under Section 1604 of the Revenue and Taxation Code, unless the applicant has on file with the Clerk an executed 1604(c) Waiver Agreement.

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**(2) Notice of General Pre-Hearing Conference**

The Clerk shall set the matter for a pre-hearing conference and notify the applicant or the applicant's authorized agent, the Assessor and Board counsel of the date, time and place of the conference. Notice of the time, date, and place of the conference shall be given not less than 30 days prior to the conference, unless all parties stipulate orally or in writing to a shorter notice period. The notice shall include a copy of the requesting party's written request.

General Pre-hearing Conferences shall be set on regularly scheduled Board meeting days.

**(3) General Pre-hearing Conference Briefs**

**(A) Initial briefs** - All initial briefs or other written material to be presented at the prehearing conference shall be submitted to the Clerk and other parties (e.g. Assessor, applicant/authorized agent, Board counsel) no later than 15 days prior to the scheduled conference, unless all parties stipulate orally or in writing to a shorter period.

**(B) Response briefs** - If response briefs are requested, all response briefs are to be submitted to the Clerk and other parties (e.g. Assessor, applicant/authorized agent, Board counsel) no later than seven days prior to the commencement of the scheduled conference, unless all parties stipulate orally or in writing to a shorter period.

(C) Briefs Requested by the Board - In its discretion, the Board may require the requesting party to submit prehearing or post-hearing briefs or statements to identify and/or clarify issues material to the appeal.

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**(b) 441(d) Compliance Pre-hearing Conference**

This Rule will apply only to valuation disputes where the Assessor has sent a Revenue and Taxation Code section 441(d) request for information to the Applicant.

No decisions regarding the merits of the application will be decided during the pre-hearing conference, only issues related to the Applicant's compliance of the Assessor's 441(d) request.

**(1) Requesting 441(d) Compliance Pre-hearing Conference**

Any such request for a 441(d) compliance pre-hearing conference shall be in writing to the Clerk. Either the Applicant or Assessor may request that the Board hold a prehearing conference relating to the 441(d) request. The requesting party shall provide the Clerk and other party with a summary of the specific requests to be addressed. The request shall include a copy of the Assessor's original 441(d) request and any shall include copies of any written communications related to the request.

A 441(d) compliance prehearing conference request by either party must be made prior to 6 months before the end of the two-year period of Revenue and Taxation Code section 1604(c) (or the extended time if a waiver has occurred), so as to allow adequate time to resolve the compliance issues and timely prepare and complete the hearing

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**(2) Notice of 441(d) Compliance Pre-Hearing Conference**

The Clerk shall set the matter for a pre-hearing conference and notify the applicant or the applicant's authorized agent, the Assessor and Board counsel of the date, time and place of the conference. Notice of the time, date, and place of the conference shall be given not less than 30 days prior to the conference, unless all parties stipulate orally or in writing to a shorter notice period. The notice shall include a copy of the requesting party's written request.

441(d) Compliance Pre-hearing Conferences shall be set on regularly scheduled Board meeting days.

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**(3) 441(d) Compliance Issues**

At the compliance prehearing conference, the Applicant will have the opportunity to explain its position regarding any alleged failure to fully

comply with a proper Assessor's Revenue and Taxation Code section 441(d) request for information and to protest any denial of hearing within the two-year period of Revenue and Taxation Code section 1604(c).

The Board may hear any arguments it deems appropriate regarding the need for the requested information and compliance with the Assessor's request.

#### **(4) Board Order**

If the Board determines that the Applicant has not complied fully with a proper Assessor's Revenue and Taxation Code section 441(d) request, the Board may render an Order that (inter alia):

(A) Pursuant to Revenue and Taxation Code section 1604(c)(3), Applicant has not complied fully with the provisions of Revenue and Taxation Code section 441(d). Therefore, under Revenue and Taxation Code section 1604(e), the two year limit for hearing shall be tolled until:

1. The Applicant fully complies with the request for information; and
2. The Assessor has time to analyze the information provided and request that the valuation hearing be set; and
3. The Board thereafter sets, hears, and decides the matter.

(B) States what information Applicant must divulge in order to fully comply with the Assessor's 441(d) request.

#### **8. REQUESTS FOR ADDITIONAL TIME OR TO RESOLVE OTHER PROCEDURAL MATTERS BEFORE THE HEARING.**

~~The applicant and the assessor shall generally be limited to one hour each for presentation of their cases in chief. All applications to be heard in the same hearing shall be presented within this one-hour limit. However, this time limit does not include questions by the Board, cross-examination by the other party, or rebuttal time. At any time up to 21 days before the hearing, an applicant or the assessor, or both parties together, may submit to the Clerk a written request for additional time, which must include an estimate of the time required by that party or both parties.~~

~~An applicant or the assessor, or both parties together, may also, at any time up to 21 days before the hearing, submit written requests to the Clerk regarding any other procedural matter which the party or parties wish to resolve before the hearing.~~

~~The Clerk shall advise the Chair of the requests, and the Chair may decide the procedural questions. The Chair may contact the parties and discuss issues such as, but not limited to, the time limits which will apply to the particular hearing, bifurcating the~~

~~issues, requests for prehearing briefs, etc. The Chair shall not receive any evidence or consider the merits of the application in any manner. If the Chair decides a procedural matter, the Chair may advise the parties directly of his or her decision or may advise the Clerk, who shall then promptly advise the parties. The Chair may also determine that a particular issue should not be decided by the Chair, but should instead be deferred to the time of the hearing and be considered by the Board.~~

## **9. EXCHANGE OF INFORMATION.**

### **(a) Request for Information**

~~Pursuant to Revenue and Taxation Code section 1606, when the assessed value of the property involved, before deduction of any exemption accorded the property, is \$100,000 or less, the Applicant may file a written request for an exchange of information with the Assessor; and when the full value, before deduction of any exemption, exceeds \$100,000, either the Applicant or the Assessor may request such an exchange. The request may be filed with the Clerk at the time an application for hearing is filed or may be submitted to the other party and the Clerk at any time prior to 30 days before the commencement of the hearing. The Clerk shall at the earliest opportunity forward a copy of any request filed with the application to the other party. The request shall contain the basis of the requesting party's opinion of value for each valuation date and the following data:~~

#### **(1) Comparable Sales Data**

~~If the opinion of value is to be supported with evidence of comparable sales, the properties sold shall be described by the Assessor's parcel number, street address, or legal description sufficient to identify them. With regard to each property sold, there shall be presented; the approximate date of sale, the price paid, the terms of sale (if known), and the zoning of the property.~~

#### **(2) Income Data**

~~If the opinion of value is to be supported with evidence based on an income study, there shall be presented; the gross income, the allowable expenses, the capitalization method (direct capitalization or discounted cash flow analysis), and rate or rates employed.~~

#### **(3) Cost Data**

~~If the opinion of value is to be supported with evidence of replacement cost, there shall be presented: a.) With regard to improvements to real property, the date of construction, type of construction, and replacement cost of construction; b.) With regard to machinery and equipment; the date of~~

installation, replacement cost, and any history of extraordinary use; c.) With regard to both improvements and machinery and equipment; acts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

The information exchanged shall provide reasonable notice to the other party concerning the subject matter of the evidence or testimony to be presented at the hearing. There is no requirement that the details of the evidence or testimony to be introduced must be exchanged.

**(b) Transmittal of Data to Other Party**

If the party requesting an exchange of data under this rule has submitted the data required within the specified time, the other party shall submit a response to the initiating party and to the Clerk at least 15 days prior to the hearing. The response shall be supported with the same type of data required of the requesting party. When the Assessor is the respondent, he or she shall submit the response to the address shown on the application or on the request for exchange of information, whichever is filed later.

The parties shall use adequate methods of submission to ensure to the best of their ability that the exchange of information process is completed at least 10 days prior to the hearing.

**(c) Prohibited Evidence; New Material; Continuance**

Whenever information has been exchanged pursuant to this rule, the parties may introduce evidence only on matters pertaining to the information so exchanged unless the other party consents to introduction of other evidence. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time.

**(d) Non-response to Request for Information**

If one party initiates request for information and the other party does not comply within the time specified in subsection (b), the Board may grant a postponement for a reasonable period of time. The postponement shall extend the time for responding to the request. If the Board finds willful noncompliance on the part of the non-complying party, the hearing will be convened as originally scheduled and the noncomplying party may comment on evidence presented by the other party but shall not be permitted to introduce other evidence unless the other party consents to such introduction.

**9. SUBPOENAS**

~~The Clerk is authorized to issue subpoenas in accordance with Property Tax Rule 322.~~

~~All subpoenas shall be prepared by the Clerk. A party desiring a subpoena shall first contact the Clerk. If it appears to the Clerk that a subpoena may properly be issued, the Clerk shall advise the party of the information needed, and the party shall then submit a written request for the subpoena which includes all information needed by the Clerk. The Clerk shall deliver the subpoena to the party for service as provided below.~~

~~The party at whose request a subpoena is issued is responsible for serving it and for the payment of witness fees and mileage. (Note: the Board does not have sufficient funding to reimburse the applicant for subpoenaing a State Board of Equalization employee pursuant to Property Tax Rule 322. Applicants should therefore deem denied any requests for reimbursement they might otherwise have made under that subdivision.)~~

**10. SUBPOENAS**

**(a) Issuance of Subpoena**

At the request of the Applicant or the Assessor in advance of the hearing or at the time of the hearing, the Board or the Clerk on authorization from the Board may issue subpoenas for the attendance of witnesses at the hearing. The Board may issue a subpoena on its own motion. A subpoena may be served on any resident of the State of California or any person or business entity found within the state. Subpoenas shall be issued by the board.

**(b) Witness Fees and Mileage**

If a subpoena is issued at the request of the Applicant, the Applicant is responsible for serving it and for the payment of witness fees and mileage.

**(c) Affidavit Required**

An application for a subpoena for the production of books, records, maps, and documents shall be supported by an affidavit such as is prescribed by section 1985 of the Code of Civil Procedure.

**(d) Subpoena of State Board of Equalization Employee**

In the event a State Board of Equalization employee is subpoenaed pursuant to section 1609.5 of the Revenue and Taxation Code at the request of the Applicant and the county Board grants a reduction in the assessment, the

county Board may reimburse the Applicant in whole or in part for the actual witness fees paid pursuant to section 1609.5.

**(e) Board's Subpoena Power Limited to Hearing Date Only**

If a party desires the Board to issue a subpoena, the party shall make the written request sufficiently in advance of the scheduled hearing date so that the subpoenaed party has an adequate opportunity to fully comply with the subpoena prior to the commencement of the hearing. Upon such request, the Board may, whenever possible, issue subpoenas pursuant to sections 1609.4 and 1609.5 of the Revenue and Taxation Code. Subpoenas shall be restricted to compelling the appearance of a person or the production of things at the hearing and shall not be utilized for purposes of prehearing discovery. A subpoena issued near in time to or after commencement of the hearing should be as limited as possible, and a continuance of the hearing may be granted, if requested, for a reasonable period of time.

No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board.

**10. EXHIBITS FOR HEARING.**

**(a) Pre-Marking and Copying in General.**

~~Prior to the hearing, the parties shall serially pre-mark for identification each item of documentary evidence which they intend to introduce as evidence at the hearing. The applicant shall serially pre-mark exhibits for identification with letters (Applicant's Exhibit A, Applicant's Exhibit B, etc.), and the assessor shall serially pre-mark exhibits for identification with Arabic numerals (Assessor's Exhibit 1, Assessor's Exhibit 2, etc.), in the order in which that party intends to introduce them as evidence. The parties shall make seven copies of their pre-marked exhibits for distribution at the hearing to the other party and the Board, in addition to any copies to be retained at the hearing by the party and/or its representative.~~

**(b) Technical Requirements for Exhibits.**

**(1) Individual Exhibits.**

~~Exhibits shall be on 8.5 x 11 in. sheets. Each page of each exhibit shall be numbered.~~

~~Each exhibit shall be either one-sided or two-sided. Mixing the sided format within an exhibit is prohibited.~~

~~Marking individual sheets with small objects which might become separated from the exhibit (such as Post-It Note tabs or paper clips) is prohibited.~~

~~Photographs, if used, shall be printed on or affixed to 8.5 x 11 in. sheets, in such a manner as to leave margins of at least 1" on all sides.~~

~~The parties are cautioned that the clerk's transcript for the administrative record in an appeal to court would be prepared on a photocopier which does not copy in color. Except in photographs, therefore, parties should avoid using different colors (e.g., in headings or graphs), and should use a method of emphasizing text which could be reproduced in black and white (e.g., italics, bold, underlining, or arrows instead of colored highlighting).~~

~~(2) **Exhibit Packet.**~~

~~The parties may number all pages sequentially (e.g., Exhibit A would start at p. 1, but Exhibit B might start at p. 8), or may begin again in each exhibit (e.g., Exhibit A would begin with A-1, and Exhibit B with B-1).~~

~~Exhibits may but need not be bound. If exhibits are bound together, each exhibit shall be separated by a 8.5 x 11 in. sheet with tabs extending either below the bottom of the page or to the right of the page, bearing the exhibit designation. If bound, a table of contents may be provided.~~

**11. EXHIBITS FOR HEARING.**

**(a) Pre-Marking and Copying in General**

Prior to the hearing, the parties shall serially pre-mark for identification each item of documentary evidence which they intend to introduce as evidence at the hearing. The applicant shall serially pre-mark exhibits for identification with letters (Applicant's Exhibit A, Applicant's Exhibit B, etc.), and the assessor shall serially pre-mark exhibits for identification with Arabic numerals (Assessor's Exhibit 1, Assessor's Exhibit 2, etc.), in the order in which that party intends to introduce them as evidence. The parties shall make seven copies of their pre-marked exhibits for distribution at the hearing to the other party and the Board, in addition to any copies to be retained at the hearing by the party and/or its representative.

**(b) Technical Requirements for Exhibits**

**(1) Individual Exhibits**

a. Exhibits shall be on 8.5 x 11 in. sheets. Each page of each exhibit shall be numbered.

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e. The parties are cautioned that the clerk's transcript for the administrative record in an appeal to court would be prepared on a photocopier which does not copy in color. Except in photographs, therefore, parties should avoid using different colors (e.g., in headings or graphs), and should use a method of emphasizing text which could be reproduced in black and white (e.g., italics, bold, underlining, or arrows instead of colored highlighting).

## **(2) Exhibit Packet**

The parties may number all pages sequentially (e.g., Exhibit A would start at p. 1, but Exhibit B might start at p. 8), or may begin again in each exhibit (e.g., Exhibit A would begin with A-1, and Exhibit B with B-1).

Exhibits may but need not be bound. If exhibits are bound together, each exhibit shall be separated by a 8.5 x 11-in. sheet with tabs extending either below the bottom of the page or to the right of the page, bearing the exhibit designation. If bound, a table of contents may be provided.

## **11. ~~CERTIFIED SHORTHAND REPORTER.~~**

### **~~(a) Authorization to Bring or Request Reporter.~~**

~~The Board does not regularly provide a certified shorthand reporter. Any party, at that party's own expense, may have the hearing reported by a certified shorthand reporter. Any party may either hire the reporter without the involvement of the Board, or may request for the Clerk to arrange a reporter at the requesting party's expense at least ten (10) days prior to the hearing as provided by Property Tax Rule 312.~~

### **~~(b) Deposit Required When Requesting Board to Provide Reporter.~~**

~~Any request by a party to have the Board provide for a certified shorthand reporter shall be accompanied by a deposit in the amount of the minimum fee applicable under the County's contract with its reporter.~~

**12. CERTIFIED SHORTHAND REPORTER.**

**(a) Authorization to Bring or Request Reporter**

The Board does not regularly provide a certified shorthand reporter. Any party, at that party's own expense, may have the hearing reported by a certified shorthand reporter. Any party may either hire the reporter without the involvement of the Board, or may request for the Clerk to arrange a reporter at the requesting party's expense at least ten (10) days prior to the hearing as provided by Property Tax Rule 312.

**(b) Deposit Required When Requesting Board to Provide Reporter**

Any request by a party to have the Board provide for a certified shorthand reporter shall be accompanied by a deposit in the amount of the minimum fee applicable under the County's contract with its reporter.

**~~12. RECONSIDERATION AFTER FAILURE TO APPEAR FOR HEARING.~~**

**~~(a) Filing Request.~~**

~~Not later than 30 days after the Clerk has mailed a copy of any decision denying an application under Property Tax Rule 313 for failure to appear, along with a proof of service, the applicant may file with the Clerk a written request for reconsideration, verified under oath or penalty of perjury, asking the Board to vacate the denial and set the matter for hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement. The written request shall include a statement of the particular facts upon which the applicant bases the claim that the application should be reconsidered.~~

**~~(b) Hearing on Request.~~**

~~After notice to the assessor and the applicant, and after hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement, the Board may grant the request if the applicant shows by a preponderance of the evidence that the failure to appear or to make a timely request for postponement was the result of unforeseen and compelling circumstances, which arose in such a manner as to make a timely request impossible or impracticable, provided that the hearing can be held within the two-year period provided by law or any extension thereof agreed to by the applicant.~~

**~~(c) Hearing on Merits.~~**

~~If the request is granted, the application shall be reset for hearing or, upon stipulation of the parties, may be heard immediately.~~

**13. RECONSIDERATION AFTER FAILURE TO APPEAR FOR HEARING.**

**(a) Filing Request**

Not later than 30 days after the Clerk has mailed a copy of any decision denying an application under Property Tax Rule 313 for failure to appear, along with a proof of service, the applicant may file with the Clerk a written request for reconsideration, verified under oath or penalty of perjury, asking the Board to vacate the denial and set the matter for hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement. The written request shall include a statement of the particular facts upon which the applicant bases the claim that the application should be reconsidered.

**(b) Hearing on Request**

After notice to the assessor and the applicant, and after hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement, the Board may grant the request if the applicant shows by a preponderance of the evidence that the failure to appear or to make a timely request for postponement was the result of unforeseen and compelling circumstances, which arose in such a manner as to make a timely request impossible or impracticable, provided that the hearing can be held within the two-year period provided by law or any extension thereof agreed to by the applicant.

**(c) Hearing on Merits**

If the request is granted, the application shall be reset for hearing or, upon stipulation of the parties, may be heard immediately.

**~~13. CONDUCT OF HEARING.~~**

~~The hearing on an application shall proceed as follows:~~

**~~(a) Clerk's Recitation of Contents of Application.~~**

~~In reciting the contents of the application as required by subdivision (b) of Property Tax Rule 313, the Clerk shall include the assessor's appraisal of taxable value, if different from the assessed value on the roll, the facts relied upon to support the requested change in value, and whether written Findings of Fact have been requested and, if requested by the applicant, whether the fee for the Findings has been paid.~~

**~~(b) Determination Whether Partial Stipulation Reached.~~**

~~The Clerk shall inform the Chair if there is a stipulation for reduction or increase for a portion of the application. The Board may accept the stipulation, or may reject the stipulation and set or reset that portion of the application for hearing, or, upon stipulation of the parties, immediately hear that portion as well.~~

~~(c) — Swearing of Witnesses.~~

~~Any and all persons whom the applicant and the assessor intend to call as witnesses shall be sworn by the Clerk at the same time.~~

~~(d) — Opening Statements.~~

~~The Chair may require, and upon request shall permit each party to give a brief opening statement of the issues presented by the application, and the evidence supporting that party's position on each issue. The Chair may allow the party which does not have the burden of going forward to reserve the opening statement until that party's presentation of evidence. Opening statements shall be included in each party's one-hour limit for presentation of its case in chief, unless a written request for additional time is granted pursuant to Rule 8, herein.~~

~~(e) — Hearings Involving Multiple Tax Years.~~

~~In hearings involving multiple tax years, the parties shall present evidence chronologically, with evidence of the earliest tax year presented first.~~

~~(f) — Failure to Bring Seven Complete Sets of Pre-Marked Copies for Distribution.~~

~~The Board disfavors the waste of administrative resources and time occasioned by parties' failure to bring seven complete sets of pre-marked exhibits to the hearing for distribution to the other party and the Board, in addition to any copies to be retained by that party and/or its representative. If either party fails to bring these additional complete sets of pre-marked exhibits to the hearing, the Chair may on his or her own motion continue the hearing, and may comment upon the party's lack of preparedness to proceed as scheduled.~~

~~(g) — Distribution of Exhibits.~~

~~The party wishing to introduce an exhibit shall give all seven additional copies to the Clerk, who shall distribute them as follows: one copy for the record, one to each of the three Board members, one to the Board's attorney, and two to the other party. The Board prefers to have a party give all exhibits to the Clerk at once.~~

**14. CONDUCT OF HEARING.**

The hearing on an application shall proceed as follows:

**(a) One Hour Time Limit for Case-in-Chief**

The applicant and the assessor shall generally be limited to one hour each for presentation of their cases in chief. All applications to be heard in the same hearing shall be presented within this one-hour limit. However, this time limit

does not include questions by the Board, cross-examination by the other party, or rebuttal time.

**(b) Clerk's Recitation of Contents of Application**

In reciting the contents of the application as required by subdivision (b) of Property Tax Rule 313, the Clerk shall include the assessor's appraisal of taxable value, if different from the assessed value on the roll, the facts relied upon to support the requested change in value, and whether written Findings of Fact have been requested and, if requested by the applicant, whether the fee for the Findings has been paid.

**(c) Determination Whether Partial Stipulation Reached**

The Clerk shall inform the Chair if there is a stipulation for reduction or increase for a portion of the application. The Board may accept the stipulation, or may reject the stipulation and set or reset that portion of the application for hearing, or, upon stipulation of the parties, immediately hear that portion as well.

**(d) Swearing of Witnesses**

Any and all persons whom the applicant and the assessor intend to call as witnesses shall be sworn by the Clerk at the same time.

**(e) Opening Statements**

The Chair may require, and upon request shall permit each party to give a brief opening statement of the issues presented by the application, and the evidence supporting that party's position on each issue. The Chair may allow the party which does not have the burden of going forward to reserve the opening statement until that party's presentation of evidence. Opening statements shall be included in each party's one-hour limit for presentation of its case in chief, unless a written request for additional time is granted pursuant to Rule 8, herein.

**(f) Hearings Involving Multiple Tax Years**

In hearings involving multiple tax years, the parties shall present evidence chronologically, with evidence of the earliest tax year presented first.

**(g) Failure to Bring Seven Complete Sets of Pre-Marked Copies for Distribution**

The Board disfavors the waste of administrative resources and time occasioned by parties' failure to bring seven complete sets of pre-marked exhibits to the hearing for distribution to the other party and the Board, in addition to any copies to be retained by that party and/or its representative. If either party fails to bring these additional complete sets of pre-marked exhibits to the hearing, the Chair

may on his or her own motion continue the hearing, and may comment upon the party's lack of preparedness to proceed as scheduled.

**(h) Distribution of Exhibits**

The party wishing to introduce an exhibit shall give all seven additional copies to the Clerk, who shall distribute them as follows: one copy for the record, one to each of the three Board members, one to the Board's attorney, and two to the other party. The Board prefers to have a party give all exhibits to the Clerk at once.

**14. RULES OF EVIDENCE.**

**(a) Technical Objections.**

~~The Board disfavors technical objections to evidence. The following are not recognized as grounds for objections to evidence: the hearsay rule, the best evidence rule, the opinion rule, calls for speculation, assumes a fact not in evidence, calls for a narrative answer, and the doctrine of authentication. Although relevant evidence shall not be excluded on these grounds, the Board nevertheless shall consider, and may allow a party to comment upon, the degree of persuasiveness and reliability of the evidence presented, and the appropriate weight to be accorded to such evidence, such as direct evidence as compared to hearsay.~~

**(b) Documents.**

**(1) General Rule for Documents Which Do Not Constitute Appraisal Reports.**

~~Except as otherwise provided below, a document is not made objectionable on the ground of lack of opportunity to cross-examine its maker, by the failure of the proponent of the evidence to produce its maker at the hearing. However, a party desiring the attendance of the maker of a document may seek to compel the maker's attendance by subpoena.~~

**(2) Specific Rule for Appraisal Reports.**

~~If a party offers an appraisal report as evidence of the value of the subject property, then the party shall produce at the hearing the maker of the report, or else upon the timely objection of the adverse party, the Chair may exclude the report on the ground that there is no opportunity to cross-examine the maker of the document. However, this rule shall not apply with respect to: (a) any application involving an owner-occupied single-family dwelling with a total net assessed value of less than \$250,000; or (b) any application where the total net assessed value less the applicant's opinion of full cash value yields a difference of less than \$50,000.~~

**~~(3) — Approaches to Value.~~**

~~The Board may consider the following approaches to value the subject property: (1) comparable sales approach; (2) cost approach; and (3) income approach.~~

~~a. If utilizing the comparable sales approach, the parties may not consider sales of properties, other than the subject property, that occurred more than 90 days after the valuation date being estimated. Each comparable property presented should contain: (a) street address, APN, or other description for sufficient identification; (b) date of sale; (c) price paid; (d) zoning description; and (e) any necessary adjustments, if applicable.~~

~~b. If utilizing the cost approach, the parties should present the following: (a) with regard to improvements to real property, the date of construction, type of construction and replacement cost of construction; (b) with regard to machinery and equipment, the date of installation, replacement cost, and any history of extraordinary use; and (c) with regard to both improvements and machinery and equipment, facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.~~

~~c. If utilizing the income approach, the parties should present the gross income, the expenses, and the capitalization method and rate/rates employed.~~

**~~(c) — Presumption Concerning Qualifications of Assessor's Appraisers.~~**

~~The Board hereby finds and declares that the assessor's presentation of evidence to qualify the assessor's appraisers as experts constitutes a waste of administrative resources. There shall be a rebuttable presumption that the assessor's appraisers are qualified to render expert testimony concerning valuation issues.~~

**~~(d) — Personal Knowledge of Board Member~~**

~~If a Board member has personal knowledge of a matter before the Board, other than the type which could lead to potential recusal or disqualification, then at the appropriate time during the hearing, the Board member shall publicly report such fact (such as knowledge of neighboring properties). After the hearing is closed and before a final decision is made, a Board member shall not visit the property or otherwise attempt to obtain personal knowledge not made part of the record before the Board.~~

## **15. RULES OF EVIDENCE.**

### **(a) Technical Objections**

The Board disfavors technical objections to evidence. The following are not recognized as grounds for objections to evidence: the hearsay rule, the best evidence rule, the opinion rule, calls for speculation, assumes a fact not in evidence, calls for a narrative answer, and the doctrine of authentication. Although relevant evidence shall not be excluded on these grounds, the Board nevertheless shall consider, and may allow a party to comment upon, the degree of persuasiveness and reliability of the evidence presented, and the appropriate weight to be accorded to such evidence, such as direct evidence as compared to hearsay.

### **(b) Documents**

#### **(1) General Rule for Documents Which Do Not Constitute Appraisal Reports**

Except as otherwise provided below, a document is not made objectionable on the ground of lack of opportunity to cross-examine its maker, by the failure of the proponent of the evidence to produce its maker at the hearing. However, a party desiring the attendance of the maker of a document may seek to compel the maker's attendance by subpoena.

#### **(2) Specific Rule for Appraisal Reports**

If a party offers an appraisal report as evidence of the value of the subject property, then the party shall produce at the hearing the maker of the report, or else upon the timely objection of the adverse party, the Chair may exclude the report on the ground that there is no opportunity to cross-examine the maker of the document. However, this rule shall not apply with respect to: (a) any application involving an owner-occupied single-family dwelling with a total net assessed value of less than \$250,000; or (b) any application where the total net assessed value less the applicant's opinion of full cash value yields a difference of less than \$50,000.

#### **(3) Approaches to Value**

The Board may consider the following approaches to value the subject property: (1) comparable sales approach; (2) cost approach; and (3) income approach.

a.) If utilizing the comparable sales approach, the parties may not consider sales of properties, other than the subject property, that occurred more than 90 days after the valuation date being estimated. Each comparable property presented should contain: (a) street address, APN,

or other description for sufficient identification; (b) date of sale; (c) price paid; (d) zoning description; and (e) any necessary adjustments, if applicable.

b.) If utilizing the cost approach, the parties should present the following: (a) with regard to improvements to real property, the date of construction, type of construction and replacement cost of construction; (b) with regard to machinery and equipment, the date of installation, replacement cost, and any history of extraordinary use; and (c) with regard to both improvements and machinery and equipment, facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

c.) If utilizing the income approach, the parties should present the gross income, the expenses, and the capitalization method and rate/rates employed.

**(c) Presumption Concerning Qualifications of Assessor's Appraisers**

The Board hereby finds and declares that the assessor's presentation of evidence to qualify the assessor's appraisers as experts constitutes a waste of administrative resources. There shall be a rebuttable presumption that the assessor's appraisers are qualified to render expert testimony concerning valuation issues.

**(d) Personal Knowledge of Board Member**

If a Board member has personal knowledge of a matter before the Board, other than the type which could lead to potential recusal or disqualification, then at the appropriate time during the hearing, the Board member shall publicly report such fact (such as knowledge of neighboring properties). After the hearing is closed and before a final decision is made, a Board member shall not visit the property or otherwise attempt to obtain personal knowledge not made part of the record before the Board.

**15. TRADE SECRETS PRESENTATION.**

~~If a portion of the hearing is closed under subdivision (g) of Property Tax Rule 313 in order to present evidence relating to confidential trade secrets, the Board shall take appropriate steps to ensure the confidentiality of the evidence, and shall also ensure that the record of the hearing clearly indicates that a trade secrets presentation is included. If a certified shorthand reporter is reporting the hearing, the Board shall instruct the reporter not to provide the trade secrets portion of the transcript to a third party without the permission of the party to whom it relates.~~

**16. TRADE SECRETS PRESENTATION.**

If a portion of the hearing is closed under subdivision (g) of Property Tax Rule 313 in order to present evidence relating to confidential trade secrets, the Board shall take appropriate steps to ensure the confidentiality of the evidence, and shall also ensure that the record of the hearing clearly indicates that a trade secrets presentation is included. If a certified shorthand reporter is reporting the hearing, the Board shall instruct the reporter not to provide the trade secrets portion of the transcript to a third party without the permission of the party to whom it relates.

**16. — DECISION OF THE BOARD.**

~~A quorum of the members of the Board is required to make a decision on an application as provided in Property Tax Rule 311. The Board may deliberate in closed session prior to making a decision. The decision of the Board upon an application is final, unless reconsideration (or rehearing) is granted pursuant to Rules 4 or 12, herein.~~

~~If a matter is taken under submission as provided by Property Tax Rule 325, the Board shall announce its decision at the next public meeting following its deliberations. In addition, for matters taken under submission the Clerk to the Board shall deposit via United States mail, with postage prepaid, a written notice of determination/decision addressed to the applicant, along with proof of service indicating the date mailed.~~

~~If a decision is rendered during the hearing, the Board shall state the decision on the record and the Clerk need not mail a written notice of decision to the applicant.~~

## **17. DECISION OF BOARD.**

### **(a) Determination of Value**

Acting upon proper evidence before it, the Board shall determine the full value of the property, including land, improvements, and personal property that is the subject of the hearing. The determination of the full value shall be supported by a preponderance of the evidence presented during the hearing. The Board shall consider evidence of value derived by the use of any of the valuation methods described in regulation 3 of subchapter 1 of this chapter. It shall determine whether the method(s) used was (were) properly applied, considering the type of property assessed, governmentally imposed land use restrictions, and any recorded conservation easements as described in Civil Code section 815.1 et seq., by examining the factual data, the presumptions, and the estimates relied upon. The Board shall also determine the classification, amount, and description of the property that is the subject of the hearing, the existence of a change in ownership or new construction, or any other issue that is properly before the Board, or that is necessary to determine the full value of the property.

### **(b) Jurisdiction**

The Board's authority to determine the full value of property or other issues, while limited by the laws of this state and the laws of this United States and usually exercised in response to an application for equalization, is not predicated on the filing of an application nor limited by the Applicant's request for relief. When an application for review includes only a portion of an appraisal unit, whether real property, personal property, or both, the Board may nevertheless determine the full value, classification, or other facts relating to other portions that have undergone a change in ownership, new construction or a change in value. Additionally, the Board shall determine the full value of the entire appraisal unit whenever that is necessary to the determination of the full value of any portion thereof. The Board is not required to choose between the opinions of value promoted by the parties to the appeal, but shall make its own determination of value based upon the evidence properly admitted at the hearing. An appraisal unit of property is a collection of assets that functions together, and that persons in the marketplace commonly buy and sell as a single unit or that is normally valued in the marketplace separately from other property, or that is specifically designated as such by law.

### **(c) Valuation Principles**

The Board, the Applicant, and appraisal witnesses shall be bound by the same principles of valuation that are legally applicable to the Assessor.

#### **(a) Comparable Sales**

When valuing a property by a comparison with sales of other properties, the Board may consider those sales that, in its judgment, involve properties similar in

size, quality, age, condition, utility, amenities, site location, legally permitted use, or other physical attributes to the property being valued. When valuing property for purposes of either the regular roll or the supplemental roll, the Board shall not consider a sale if it occurred more than 90 days after the date for which value is being estimated. The provisions for exclusion of any sale occurring more than 90 days after the valuation date do not apply to the sale of the subject property. The Board shall presume the zoning or other legal restrictions, of the types described in Revenue and Taxation Code section 402.1, on the use of either the property sold or the property being valued will not be removed or substantially modified in the predictable future unless sufficient grounds as set forth in that section are presented to the Board to overcome that presumption.

**(b) Findings of Fact**

When written findings of fact are made, they shall fairly describe the Board's findings on all material points raised in the application and at the hearing. The findings shall also include a statement of the method or methods of valuation used in determining the full value of the property or its components. See Rule 18 for further information.

**17. FINDINGS OF FACT.**

**(a) Fee for Findings.**

~~If Findings of Fact are requested by the applicant in writing on the application or through written request prior to the hearing, the applicant shall pay to the Clerk, prior to the commencement of the hearing, the fee required under the Master Schedule of Fees to cover the cost of preparing the Findings of Fact. The fee shall not be refundable unless the applicant withdraws the request upon conclusion of the hearing, in which case the fee shall be refunded. The assessor shall not be required to pay the fee.~~

**(b) Preparation of Findings.**

~~The Board's counsel shall prepare the findings. The Board's counsel shall distribute the draft findings to each member of the Board which heard the application. The Board members may discuss the draft findings among themselves, and the Chair for that hearing shall advise the Board's counsel of any changes required prior to adoption.~~

~~Either or both parties shall provide such information to the Board's counsel as needed to complete the findings in a timely manner. If the information is not provided in a timely manner, the deadline for the preparation of findings shall be tolled until the information is provided.~~

~~(c) — Adoption of Findings and Provision to Parties.~~

~~The Board shall adopt its findings within 45 days after the final determination of the Board is entered into the record. The method of adoption shall normally be to meet and vote on adoption. However, if it is impracticable for the Board to meet, the Board may adopt findings by signing and filing them with the Clerk. If the findings are filed without a meeting, they shall include a description of why it was impracticable to meet, and shall be signed by at least a majority of the members who heard the application; if the third member's signature cannot be obtained, the findings shall also include the reason for the lack of signature.~~

~~After adoption, the Clerk shall deposit via United States mail, with postage prepaid, a copy of the findings of fact addressed to the applicant and hand deliver the findings of fact to the assessor, along with a proof of service to both the applicant and assessor indicating the date of mailing and hand delivery.~~

**18. NOTICE AND CLARIFICATION OF DECISION.**

**(a) Final Decision**

A Board may announce its decision to the Applicant and the 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; or

(2) Where no findings of fact are requested by any party and the matter is taken under submission, the Board shall notify the applicant in writing of the board's decision no later than 120 days after the conclusion of the hearing. The Clerk shall notify the applicant in writing of the decision of the Board by first class U.S. mail addressed to the applicant or to the applicant's agent at the address provided on the application; or

(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 Board 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 Board 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.

**(b) Request for Findings of Fact**

**(1) Timely Request for Findings - Findings of Facts are summaries of the Board's decision and may be requested by an applicant or the Assessor. Request for Findings must be:**

- a. Made in writing (either in writing on the application or through written request to the Clerk); and
- b. Made up to or at the commencement of the hearing.

**(2) Fee for Findings - If Findings of Fact are requested by the applicant in writing on the application or through written request prior to the hearing, the applicant shall pay to the Clerk, prior to the conclusion of the hearing, the fee required under the Master Schedule of Fees to cover the cost of preparing the Findings. The fee shall not be refundable unless the applicant withdraws the request upon conclusion of the hearing. The assessor shall not be required to pay the fee.**

**(3) Abandonment of Request for Findings - The party requesting findings may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons the request at this time, the fee paid for said findings shall be refunded if no findings have yet been prepared. However, if the request is abandoned, the other party may orally or in writing renew the request upon payment of the required fee.**

**4) Preparation of Findings - The Board's counsel shall prepare the findings. The Board shall issue the findings of fact no later than 180 days after conclusion of the hearing. The Board shall transmit those findings to the requesting party accompanied by a notice that any request for transcript of the proceedings must be made within 60 days following the date of the final determination of the Board, pursuant to section 1611.5 of the Revenue and Taxation Code. The Clerk shall serve the findings of fact on all parties by first class U.S. mail.**

**(c) Clarification**

When findings of fact have been prepared, either party or the Clerk may submit a written request for clarification about the details of the decision, but such clarification shall not alter the final determination of the Board.

**18. TRANSCRIPTS.**

~~All hearings before the Board shall be recorded by audio recording. The Clerk shall comply with a request under Property Tax Rule 312 to purchase a transcript by~~

~~providing a copy of the audio recording of the hearing. The fee shall be the same as the fee charged by the Board of Supervisors for this purpose. Requests for transcripts/audio recordings must be made no later than 60 days following the final determination of the Board. The Clerk shall retain audio recordings of hearings for at least 60 days following the final determination of the Board.~~

~~When a certified shorthand reporter reported the hearing, the Clerk shall provide the requesting party with the contact information for the reporter, and need not provide a copy of the audio recording if the requesting party prefers to obtain a transcript from the reporter.~~

#### **19. TRANSCRIPTS.**

All hearings before the Board shall be recorded by audio recording. The Clerk shall comply with a request under Property Tax Rule 312 to purchase transcript of that portion of a hearing that is open to the public upon payment of a reasonable fee. The fee shall be the same as the fee charged by the Board of Supervisors for this purpose. Requests for transcripts and/or audio recordings must be made no later than 60 days following the final determination of the Board.

#### **19. NOTICE TO THE PARTIES.**

~~Where notice by the Board, its Clerk or its counsel is required by the Revenue and Taxation Code, by the Property Tax Rules, or by these Local Rules, for purposes of computing the period within which notice must be given, there shall be a rebuttable presumption that the notice was given on the date indicated on the face of the notice.~~

#### **20. NOTICE TO THE PARTIES.**

Where notice by the Board, its Clerk or its counsel is required by the Revenue and Taxation Code, by the Property Tax Rules, or by these Local Rules, for purposes of computing the period within which notice must be given, there shall be a rebuttable presumption that the notice was given on the date indicated on the face of the notice.

#### **20. INTERNAL BOARD MATTERS.**

##### **(a) Selection of Chair and Vice-Chair.**

~~The Chair and the Vice-Chair of the Board shall be selected annually by majority vote of the regular members of the Board, at the first meeting held after September 1 of each calendar year. The Chair and the Vice-Chair may succeed themselves in office.~~

##### **(b) Duties and Authority of Chair and Vice-Chair.**

~~The Chair shall preside over all meetings of the Board. In the Chair's absence, the Vice-Chair shall assume the duties and authority of the Chair. If neither the Chair nor the Vice-Chair is present at any given meeting, then the~~

~~remaining members present at the meeting shall select, by majority vote, a Chair pro tempore to preside over such meeting and only such meeting.~~

**21. INTERNAL BOARD MATTERS.**

**(a) Selection of Chair and Vice-Chair**

The Chair and the Vice-Chair of the board shall rotate monthly

**(b) Duties and Authority of Chair and Vice-Chair**

The Chair shall preside over all meetings of the Board. In the Chair's absence, the Vice-Chair shall assume the duties and authority of the Chair. If neither the Chair nor the Vice-Chair is present at any given meeting, then the remaining members present at the meeting shall select, by majority vote, a Chair pro tempore to preside over such meeting and only such meeting.

**21. COPIES OF RULES.**

~~Copies of these Local Rules, together with a copy of the Property Tax Rules, shall be kept on file in the Clerk's Office and shall be available for public inspection at all times during regular business hours. The Clerk shall also request that a copy of the Local Rules and a hypertext link to the Property Tax Rules be posted on the County's Website with other AAB information.~~

**22. COPIES OF RULES**

Copies of these Local Rules, together with a copy of the Property Tax Rules, shall be kept on file in the Clerk's Office and shall be available for public inspection at all times during regular business hours. The Clerk shall also request that a copy of the Local Rules and a hypertext link to the Property Tax Rules be posted on the County's Website with other AAB information.

**HISTORY**

1. *Approved by AAB Dec. 5, 1994, adopted by BOS Dec. 6, 1994.*
2. *Amendments approved by AAB Jun. 2, 1999, adopted by BOS Jun. 8, 1999.*
3. *Amendments approved by AAB Mar. 21, 2001, adopted by BOS Apr. 3, 2001.*
4. *Amendments approved by AAB Mar. 12, 2003, adopted by BOS Apr. 8, 2003.*
5. *Amendments approved by AAB Mar. 10, 2004, adopted by BOS Mar. 23, 2004.*
6. *Amendments approved by AAB April 5, 2007, adopted by BOS April 17, 2007.*
7. *Amendments approved by the AAB Jul. 9, 2015, adopted by BOS Aug. 25, 2015.*
8. *Amendments approved by AAB December 7, 2017, adopted by BOS [REDACTED], 2017.*