



ASSESSMENT APPEALS BOARD

LOCAL RULES

Approved by the Assessment Appeals Board
on ~~November 5, 2020~~ October 3, 2024

and

Adopted by the Board of Supervisors
on _____ ~~November 24, 2020~~

Table of Contents

1. Definitions	3
2. Filing of Application	4
3. Application Filing Deadlines	9
4. Determination of Timeliness	11
5. Withdrawal of Application	13
6. Hearing Confirmation Notice	13
7. Postponements and Continuances	14
8. Reconsideration after Failure to Appear for Hearing	16
9. Pre-Hearing Conference	17
10. Exchange of Information	20 <u>21</u>
11. Subpoenas	22 <u>24</u>
12. Exhibits for Hearing	23 <u>22</u>
13. Certified Shorthand Reporter	23 <u>24</u>
14. Conduct of Hearing	25 <u>24</u>
15. Rules of Evidence	25 <u>26</u>
16. Trade Secrets Presentation	26 <u>27</u>
17. Decision of Board	27 <u>28</u>
18. Notice and Clarification of Decision	28 <u>29</u>
19. Transcripts	30 <u>31</u>
20. Notice to the Parties	31 <u>30</u>
21. Internal Board Matters	30 <u>31</u>
22. Copies of Rules	30 <u>31</u>

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

1. DEFINITIONS

- A.** “Appeal” or “application” means a completed Fresno County Assessment Appeal Application form filed with the Clerk of 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, registered domestic partner, child or parent, or authorized agent.
- C.** “Authorized agent” is one who is directly authorized by the applicant to represent applicant in an assessment appeals proceeding.
- D.** “Person affected” or “party affected” is any person having a direct economic interest in the payment of the property taxes.
- E.** “Assessor” is the Assessor of the County of Fresno.
- F.** “Party” is the applicant or the Assessor.
- G.** “Board” means the five members of the Fresno County Assessment Appeals Board which will act as a three-member panel at each board meeting.
- H.** “Business day or days” means County of Fresno business days, excluding County holidays.
- I.** “Clerk” is the Clerk of the Fresno County Assessment Appeals Board.
- J.** “Continuance” is the deferral to a future date of a hearing that has already commenced.
- K.** “Postponement” is the rescheduling of a hearing prior to its commencement.
- L.** “County” is the County of Fresno.
- M.** “Day” means calendar day, unless “business day” is specified.

- N. “Local Rules” are the Local Rules of the Fresno County Assessment Appeals Board.¹
- O. “Property Tax Rules” are the Property Tax Rules promulgated by the State Board of Equalization and found in Title 18 of the California Code of Regulations.
- P. “Waiver” is a document that waives the requirement that an assessment appeal be heard within the statutory two-year limitation period provided in Revenue and Taxation Code section 1604. This executed document may be required when requesting a postponement, a continuance, and alternate hearing date; as a condition of reinstating an appeal upon an applicant’s request following a denial for lack of appearance; when an applicant’s non-compliance with Revenue and Taxation Code section 441(d) has required a 441(d) compliance hearing; and upon any other applicant request and/or action that could impede the Board’s ability to hear and decide an appeal within the two-year period.

2. FILING OF APPLICATION

- A. **Application Processing Fee.** On May 7, 2019, the Board of Supervisors of the County of Fresno approved a non-refundable fee of \$86.00 to be submitted with each Assessment Appeal Application filed with the Clerk. The fee must be paid at the time of filing the application. A separate application must be made for each assessor’s parcel, and a separate fee must be paid for each application. A non-sufficient funds fee in an amount set by statute will be charged for any returned check.
 - (1) **Method of Payment.** For mailed applications, payment can be made by check or money order payable to the County of Fresno. Cash, check or money order will be accepted for hand-delivered applications received at the Clerk of the Board’s office during regular business hours.
 - (2) **Non-Refundable.** The fee covers a portion of the administrative cost of processing the application. Therefore, the processing fee is not refundable, regardless of the outcome of the assessment appeal.
- B. **Request to Waive Application Processing Fee.** The processing fee may be waived for applicants who would qualify for a waiver of court fees pursuant to California Government Code section 68632 because of their financial condition (individuals who receive public benefits, are low income, or do not have enough income to pay for basic household needs).

¹ [Local rules are valid if they are not expressly prohibited by section 16, are not preempted by or in conflict with statutes or regulations, and comport with due process. Other applicable statutes or regulations shall govern issues or matters not covered or addressed by these Local Rules.](#)

- (1) **Fee Waiver Request Form.** The Clerk shall provide a form on which the applicant may request the waiver, showing his or her financial condition under penalty of perjury. The applicant must file the waiver request form concurrently with the Assessment Appeal Application. If the applicant properly completes and signs the waiver request form, the Clerk shall accept the status of the applicant as indigent and shall accept the application for filing without payment of the fee.

C. Determination of Invalidity for Failure to Pay the Fee. If an application is submitted without the processing fee or a fee waiver request form, or if the Clerk denies the fee waiver request or determines the form is incomplete, the Assessment Appeal Application shall be considered invalid.

- (1) In the event of such determination of invalidity, the Clerk shall promptly send a notification letter to the applicant (or agent, if applicable):
 - (a) Advising that the application is invalid and cannot be accepted for filing;
 - (b) Advising the applicant of the required processing fee to deem the application valid;
 - (c) Informing the applicant of the process to request a fee waiver, any information missing from the fee waiver request form submitted, or reason for which the fee waiver request was denied (if applicable);
 - (d) Providing 30 days by which the processing fee or complete fee waiver request form (if applicable) must be received for the application to be deemed valid; and
 - (e) Warning that if the applicant fails to respond to the notice within the time period provided in the notice, the application will be denied, and the appeal will be closed.
- (2) If the processing fee or a complete fee waiver request form is subsequently received by the Clerk within the time specified by the Clerk, the Clerk may determine that the application is valid. The Clerk may then proceed to set the application for hearing and send hearing confirmation notice to the applicant (or agent, if applicable).
- (3) If the applicant (or agent, if applicable) has failed to submit the processing fee or a complete fee waiver request form as requested by the Clerk in the notice given pursuant to section C(1) above within the time provided, the Clerk shall promptly send notice to the applicant (or agent, if applicable) of the following:

- (a) The applicant failed to submit the processing fee or otherwise respond to the notice given pursuant to section C(1) above and the application is, therefore, denied as invalid;
- (b) The applicant may submit a written request to the Clerk to set a hearing before the Board to determine whether the fee waiver request form (and, by extension, the application) is valid;
- (c) The time period in which to request a hearing before the Board on the validity of the application, which shall be 30 days from the date of mailing the notice; and
- (d) A warning that failure to request a hearing within the time provided shall result in a final determination that the application is denied as invalid and therefore the appeal is closed.

D. Who May File an Application. An application may be filed by the property owner, the property owner's spouse, parent, child, registered domestic partner, or by anyone who is affected by the assessment in accordance with Property Tax Rule 305. An application may also be filed by an authorized agent per Property Tax Rule 305 as specified below:

- (1) **Application Filed by a Non-Attorney Agent.** Applications may be filed by an agent who is not a California-licensed attorney upon submission of a written authorization of agency, signed by the owner of the property at issue or the person affected by the assessment. An agent must have authorization to file an application at the time the application is filed in order for the application to be accepted as complete and valid by the Clerk. Written authorizations may not be retroactive. The agent authorization section of the application must be completed and signed by the applicant, or an agent authorization may be attached to the application. If the applicant elects to attach an agent authorization to the application, the authorization must contain the following:
 - (a) The date the authorization is executed;
 - (b) A statement that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated in the agent's authorization; authorization may not cover more than four consecutive calendar years in the future;
 - (c) A description of the property and/or assessment(s) covered by the authorization or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the County;
 - (d) The name, address, and telephone number of the agent;

- (e) The applicant's original signature and title; and
- (f) A statement that the agent will provide applicant with a copy of the application.

(2) **Application Filed by a California Attorney.** 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 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.

(3) **Application Filed by a Business Entity.** If the applicant is a corporation, LLC, or partnership, the application may be signed by an officer or authorized employee of the business entity as provided in subdivision (a) of Property Tax Rule 305. Additionally, if the application is filed by an agent on behalf of a business entity, the person signing the agent authorization must be an officer or authorized employee of the corporation, LLC, or partnership.

E. Required Information. To be considered valid, applicants (or agents, if applicable) must provide all information required on the following information on the application form provided, including the following in accordance with Property Tax Rule 305:

- (1) Applicant's name and mailing address. Agents may not furnish their own mailing address in place of an applicant's actual mailing address.
- (2) If applicable, the name and mailing address of applicant's agent.
- (3) If applicable, written authorization for agent to act on applicant's behalf, signed by the applicant or, if applicant is a business entity, by an officer or authorized employee of the business.
- (4) Description of the property that is the subject of the application sufficient to identify the property on the assessment roll, including the Assessor's Parcel Number.
- (5) Applicant's opinion of property value on the valuation date of the assessment year at issue (January 1).
- (6) The roll value on which the assessment of the property was based.
- (7) All applicable information in Section 5 of the Application Form, regarding the type of assessment being made.

~~(7)~~(8) Facts relied upon to support applicant's claim for a change in assessed value, base year value, or classification of the property. -The amount of the tax or the amount of an assessed value increase shall not constitute facts sufficient to warrant a change in assessed values.

~~(8)~~(9) Original signature and certification under penalty of perjury that the information specified in the application is accurate and complete. The person signing the application shall be one of the following:

- (a) The person affected, a relative mentioned in Property Tax Rule 317, subsection (e), or an officer or authorized employee of a business entity;
- (b) An authorized agent who is directly authorized by the applicant as indicated in the agent authorization portion of the application; or
- (c) An authorized attorney licensed to practice in the State of California who has been directly retained by the applicant and who has been directly authorized by the applicant, prior to the time the application is filed, to file the subject application.

F. Determination of Incomplete Application. Applications that do not include all required information as required by Property Tax Rule 305 are invalid and shall not will not be accepted by the Board. The application processing fee is non-refundable and will not be returned when an application is determined to be incomplete.

- (1) In the event of such determination of invalidity, the Clerk shall promptly send a notification letter to the applicant (or agent, if applicable):
 - (a) Advising that the application is incorrect and/or incomplete and cannot be accepted for filing;
 - (b) Advising the applicant of the information required to complete the application;
 - (c) Providing 30 days by which the applicant must file an amended application; and
 - (d) Warning that if an amended application is not filed within the time period provided in the notice, the application will be denied, and the appeal will be closed.
- (2) If the missing information is subsequently received by the Clerk within the time specified by the Clerk, the Clerk may determine that the application is valid. The Clerk may then proceed to set the application

for hearing and send hearing confirmation notice to the applicant (or agent, if applicable).

- (3) If the applicant (or agent, if applicable) has failed to correct the errors or omissions as requested by the Clerk in the notice given pursuant to section F(1) above within the time provided, the Clerk shall promptly send notice to the applicant (or agent, if applicable) of the following:
- (a) The application is incorrect and/or incomplete and is, therefore, denied as invalid;
 - (b) The reason(s) why the application is incorrect and/or incomplete;
 - (c) The applicant may submit a written request to the Clerk to set a hearing before the Board to determine whether the application is valid pursuant to Property Tax Rule 305;
 - (d) The time period in which to request a hearing before the Board on the validity of the application, which shall be 30 days from the date of mailing the notice; and
 - (e) A warning that failure to request a hearing within the time provided shall result in a final determination that the application is denied as invalid and therefore the appeal is closed.

G. Calculating the Two-Year Limitation Period. When an application is deemed incomplete due to missing information or failure to pay the fee and an amended application is subsequently received, the fee is subsequently paid, or a fee waiver is subsequently approved, the date of filing the application shall be the first date the application was received, not the subsequent date, and shall be the date that starts the two-year limitation period pursuant to Revenue and Taxation Code section 1604.

3. APPLICATION FILING DEADLINES

A. Regular Filing Period. To be considered timely, An application appealing a regular assessment shall be filed with the Clerk during the regular filing period. The filing period for regular assessment appeals is from July 2 to September 15. However, the deadline shall be extended to November 30 if the Assessor does not, by August 1, provide a notice of the amount assessed on the property. Each year, the Clerk shall certify whether the last day of the filing period for the County is September 15 or November 30.

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

B. Exception to the Regular Filing Period. When the notice of assessment described in section 619 of the Revenue and Taxation Code is not received at least 15 calendar days prior to the close of the regular filing period, an application may be filed within 60 days of receipt of a notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier. The application must be filed with an affidavit declaring under penalty of perjury that the notice was not timely received.

C. Filing Period for Assessments Outside the Regular Assessment Period. Section 1605 of the Revenue and Taxation Code provides a separate filing period for assessments made outside the regular assessment period such as the following:

- (1) Supplemental Assessment Appeals.** A change in ownership or completion of new construction results in a new assessment based on the date of the event. To be considered timely, an application appealing a supplemental assessment must be filed with the Clerk within 60 days of the date appearing on the face of the assessor's notice, or the postmark therefor, whichever is later. The rules under subdivision (d) of Property Tax Rule 305 for deeming an application timely filed shall apply.
- (2) Escape Assessment Appeals.** An escape assessment is a retroactive assessment for events that occurred in prior years and were not discovered by the Assessor causing taxable property to escape assessment or be under-assessed. To be considered timely, an application appealing an escape assessment must be filed with the Clerk within 60 days of the date appearing on the face of the assessor's notice, or the postmark therefor, whichever is later. The rules under subdivision (d) of Property Tax Rule 305 for deeming an application timely filed shall apply.
- (3) Calamity Reassessment Appeals.** If the Assessor reassesses a property after a misfortune or calamity, applicants or authorized agents must file an application to appeal the reassessed value within six (6) months from the date of mailing of the reassessment notice in accordance with Revenue and Taxation Code section 170 subdivision (c).

D. Filing Deadline for Amended Application

- (1) The filing deadline for an amended application is 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 apply to the filing of the amended application.
- (3) For purposes of this Local Rule, "the last date an original application must be filed" means 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 Revenue and Taxation Code section 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, 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.

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

4. DETERMINATION OF TIMELINESS

A. Timely Application. An application will be deemed to have been timely filed:

- (1) If it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on or before the last day of the filing period; or
- (2) If received in the Clerk's office by 5:00 p.m. on or before the last day of the filing period; or,
- (3) In cases where the Clerk has no record of receiving the application, if proof satisfactory to the Board establishes that the mailing occurred on or before the last day of the filing period. Any statement or affidavit made by an applicant asserting such a timely filing must be made within one year of the deadline applicable to the original filing.

B. Weekends and Holidays. 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 5:00 p.m. or for the entire day on which the deadline for filing falls, that shall be considered a legal holiday.

- C. 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.
- D. Notice of Untimely Filing.** The Clerk shall reject as untimely any application that does not show by postmark or other objective indication that it was mailed or filed in a timely manner. The Clerk shall give prompt written notice to an applicant (or agent, if applicable) if an application is rejected for untimeliness. The written notice must include:
- (1) A statement that the application has been rejected for untimeliness and the application processing fee is being returned;
 - (2) A statement that the applicant has a right to petition the Board to consider the timeliness of the application;
 - (3) A statement that the Board does not have jurisdiction over untimely applications, and thus can only consider 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) A warning that unless the applicant files the petition and the application processing fee within 30 days from the date of mailing of the notice, the application will be deemed denied.
- E. Procedure if Petition for Consideration Filed.** If a petition and the application processing fee 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.
- (1) **Notice of Hearing for Consideration of Timeliness.** The Clerk shall notify the applicant of the hearing date and time, and shall advise the applicant that he or she will have the opportunity to present evidence only on the issue of timeliness of filing. The notice shall also state that the applicant (or agent, if applicable) is required to appear in person at the hearing on the petition to consider the timeliness of the application.
 - (2) **Board's Determination of Timeliness.** If the evidence demonstrates that the application was filed within the time provided by law, the Board shall declare the application filed timely, and the Clerk shall accept the application for filing. (The application will be scheduled for a hearing on the merits of the appeal at a future date.) If the evidence does not

demonstrate that the application was filed within the appropriate time, the Board shall deny the application for lack of jurisdiction.

- F. 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.

5. WITHDRAWAL OF APPLICATION

- A. The applicant may withdraw an application any time before the hearing begins, unless the Assessor has given written notice of an increase in assessed value. The withdrawal must be in writing, signed by the applicant or agent and may be hand delivered, mailed, emailed or faxed to the Clerk's office.
- B. If the Assessor has given written notice of an increase in assessed value before the withdrawal is received by the Clerk, then the application may be withdrawn only by stipulation between the applicant and the Assessor.
- C. Acceptance of a withdrawal by the Clerk shall terminate the appeal.

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:
 - (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.
- C. **Timely Return of Notice.** Timely return of the confirmation notice will result in one the following:
 - ~~(1)~~—When the applicant indicates that he or she will appear, the Assessor shall be ready to proceed at the hearing as scheduled, unless the Assessor wishes to request a postponement under Local Rule 7;
 - ~~(1)~~
 - (2) When the applicant indicates that he or she is requesting a postponement, the Clerk shall respond to the postponement request as provided in Local Rule 7; or

- (3) When the applicant indicates that he or she is withdrawing the application, the Clerk shall record the withdrawal.

The Clerk shall advise the Assessor of the confirmed hearings by submission of the tentative docket to the Assessor at least 20 days prior to the hearing date.

- 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 scheduled hearing date, and the Assessor may but need not be ready to proceed with the hearing on that date.
 - (1) If the applicant fails to appear, the Board may deny the application for lack of appearance.
 - (2) If the applicant appears, the Board may either proceed on the merits, or postpone the hearing at the request of a party.
 - (a) If the applicant requests that the hearing be postponed, the Board shall consider the request under Local Rule 7.
 - (b) 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 as provided under Local Rule 7.
- E. Effect of Canceling Meeting.** If a meeting is canceled for any reason, any applications listed on the docket, including those listed separately 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 any party, the Clerk may send the notice by e-mail.

7. POSTPONEMENTS AND CONTINUANCES

- A. First Request Received at Least 21 Days Before Hearing.** As provided by Property Tax Rule 323, each party is allowed one postponement as a matter of right, if the request is received by the Clerk no later than 21 days before the hearing is scheduled to commence.
 - (1) **Postponement request by Applicant.**
 - (a) If an applicant's request for postponement 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 without Board approval,

provided the hearing can be rescheduled for a date more than 45 days before the expiration of the two-year limitation period.

(b) If an applicant's request for postponement is received by the Clerk less than 120 days before the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, it shall be granted by the Clerk, provided the request is accompanied by applicant's written agreement to waive the two-year limitation period indefinitely subject to termination of the agreement with 120 days written notice.

(2) **Postponement request by Assessor.** 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 limitation period, but the Board, in its discretion, may grant such a request.

B. First Request Received Less Than 21 Days Before Hearing. Parties are not entitled to postponements as a matter of right, if the request is received within 21 days before the hearing is scheduled to commence.

(1) **Requests Received Before 4:00 p.m. on Last Business Day Before Hearing.** A first postponement request 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 must be submitted to the Clerk. The requests must 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 to a date more than 45 days before the expiration of the two-year limitation period provided in 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) **Requests Received at 4:00 p.m. or Later on Last Business Day Before Hearing.** A first request 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.

C. **Late and Subsequent Requests.** All requests for postponement 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. The parties should be prepared for hearings as scheduled. Therefore, the Board will postpone a hearing only upon a showing of good cause for the postponement. The Clerk shall advise the party requesting the postponement that they must appear in person and be prepared to proceed as scheduled if the request for postponement is denied. A failure of the requesting party to appear in person will result in a denial of the request.

D. **Continuances.** ~~At the time of hearing~~ Once a hearing commences, the Board may continue a hearing to another date. A continuance granted at the request of either party should not exceed 90 days, unless the parties stipulate to a longer continuance, or where reasonable cause is established.

(1) 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 limitation period indefinitely subject to termination of the agreement by 120 days written notice by the applicant.

(2) The Clerk shall inform the applicant (or agent, if applicable) 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.

8. RECONSIDERATION AFTER FAILURE TO APPEAR FOR HEARING

A. **Filing Request.** No 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 must include a statement of the particular facts upon which the applicant bases the claim that the denial for lack of appearance 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 limitation period provided in Revenue and Taxation Code section 1604 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, by stipulation of the parties, may be heard immediately.

9. PRE-HEARING CONFERENCE

A. **General Pre-Hearing Conference.** A pre-hearing conference may be set by the Clerk at the request of the applicant, the Assessor, or at the direction of the Board. The purpose of a pre-hearing conference is to resolve issues that include, but are not limited to: clarifying and defining issues; determining 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. No decisions regarding the merits of the application will be made during the pre-hearing conference, only procedural issues. *For a conference regarding Taxation and Revenue Code section 441(d) requests made by the Assessor, see specifically subdivision B of Local Rule 9.*

(1) **Requesting General Pre-Hearing Conference.** A request for a pre-hearing conference must be submitted to the Clerk in writing and must clearly outline the issues, purpose and intent of the conference and the estimated length of the conference so that each party may adequately prepare. No other issue(s) other than those specifically summarized in the request may be raised at the hearing unless all parties agree orally or in writing to additional specific issues of discussion.

(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 limitation period provided in section 1604 of Revenue and Taxation Code.

(b) **Request made by Assessor.** The Assessor or the Board may NOT request a pre-hearing conference if the request is made within 120 days of the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, unless the applicant has on file with the Clerk an executed 1604(c) Waiver.

- (2) **Notice of General Pre-Hearing Conference.** General Pre-hearing Conferences shall be set on regularly scheduled Board meeting days.
- (a) The Clerk shall set the matter for a pre-hearing conference and notify the applicant (or agent, if applicable), the Assessor and Board counsel of the date, time and place of the conference. The Clerk shall give such notice of the conference no less than 30 days prior to the conference, unless the parties stipulate orally or in writing to a shorter notice period. The notice shall include a copy of the requesting party's written request. Applicant's failure to serve and file a pre-hearing brief or report (if so ordered), to appear or to fully participate in any pre-hearing conference, if unexcused by the Board, shall constitute abandonment of the appeal and provide grounds for denial of the appeal on the merits.

B. Pre-Hearing Conference regarding 441(d) Compliance. This subdivision of the Local Rules applies only to valuation disputes where the Assessor has sent a Revenue and Taxation Code section 441(d) request for information to the Applicant. The Board will only decide issues related to the applicant's compliance with the Assessor's 441(d) request during the pre-hearing conference. The Board will not hear or decide the appeal on its merits.

- (1) **Requesting a Pre-Hearing Conference regarding 441(d) Compliance.** A request for a pre-hearing conference regarding 441(d) compliance must be in writing to the Clerk. Either the applicant or Assessor may request that the Board hold a pre-hearing conference relating to the 441(d) request. The requesting party shall submit to the Clerk, with proof of service on the other party, a summary of the specific requests to be addressed. The request shall include a copy of the Assessor's original 441(d) request and copies of any written communications related to the request.
- (a) A request by either party for a pre-hearing conference regarding 441(d) compliance must be made no later than 6 months before the end of the two-year limitation period provided in Revenue and Taxation Code section 1604 (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.
- (2) **Notice of Pre-Hearing Conference regarding 441(d) Compliance.** Pre-hearing Conferences regarding 441(d) Compliance shall be set on regularly scheduled Board meeting days.
- (a) The Clerk shall set the matter for a pre-hearing conference and notify the applicant (or agent, if applicable), the Assessor and Board counsel of the date, time and place of the conference. The

Clerk shall give such notice no less than 30 days prior to the conference, unless the parties stipulate orally or in writing to a shorter notice period. The notice shall include a copy of the requesting party's written request. Applicant's failure to serve and file a pre-hearing brief or report (if so ordered), to appear or to fully participate in any pre-hearing conference, if unexcused by the Board, shall constitute abandonment of the appeal and provide grounds for denial of the appeal on the merits.

(a)

- (3) **441(d) Compliance Issues.** At the 441(d) pre-hearing conference, the applicant (or agent, if applicable) will have the opportunity to explain its position regarding any alleged failure to fully comply with the Assessor's Revenue and Taxation Code section 441(d) request for information and to protest any denial of hearing within the two-year limitation period of Revenue and Taxation Code section 1604. 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.** The Board shall not deny an application solely on the ground that the applicant has not responded to a request for information made under section 441(d) of the Revenue and Taxation Code. If the Board determines that the Applicant has not complied fully with a proper 441(d) request, the Board may Order the following:
- (a) The two-year limitation period provided in Revenue and Taxation Code section 1064 shall be tolled until:
- a. The applicant fully complies with the request for information;
 - b. The Assessor has time to analyze the information provided and request that the valuation hearing be set; and
 - c. The Board thereafter sets, hears, and decides the matter.
- (b) The information applicant must disclose in order to fully comply with the Assessor's 441(d) request.
- (5) **Pre-hearing Conference Briefs.** The Board may require the parties to submit pre-hearing conference briefs or statements to identify and/or or clarify issues to be addressed at the conference. Unless otherwise ordered:
- (a) **Initial Briefs.** All initial briefs, statements or other written material to be presented at the pre-hearing conference shall be submitted to the Clerk, with proof of service on the other party, no later than

fifteen (15) days prior to the scheduled conference, unless the parties stipulate orally or in writing to a shorter period.

- (b) Response Briefs.** All response briefs or statements shall be submitted to the Clerk, with proof of service on the other party, no later than seven (7) days prior to the scheduled conference, unless the parties stipulate orally or in writing to a shorter period.

(6) Board Enforcement of 441(d) Orders.

(a) The parties to any Assessment Appeal proceedings are responsible for knowing and understanding the consequences of failure to comply with the legal requirements applicable to said proceedings, which can include civil and criminal penalties. The Board has limited enforcement powers for non-compliance with section 441(d) and its orders issued pursuant to this section. Time permitting, the Board may, upon the request of either or both parties, set a hearing to review issues related to compliance with a Board order under section 441(d). If compliance cannot be resolved at or after a compliance hearing, the Board may direct the Clerk to set the matter for a hearing on the merits despite the alleged compliance issues, subject to all related restrictions set forth in the Rev&Tax Code and related hearing rules. (See also subsection (b) below). In issuing such an order, the Board will consider all applicable deadlines relative to hearing the appeal, and including upon request of a party, any time needed to explore and pursue any legal remedies available to them, including but not limited to Court action, subpoenas, or other action or remedy. [e.g., Cal. Rev&Tax Code 441 – 538, et seq.]

(b) In addition to the foregoing, in the event that a taxpayer withholds requested information, subdivision (h) of section 441 provides:

If a taxpayer fails to provide information to the assessor pursuant to subdivision (d) and introduces any requested materials or information at any assessment appeals board hearing, the assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of the continuance.

(b)

10. EXCHANGE OF INFORMATION

A. Request for Information. Pursuant to Revenue and Taxation Code section 1606, any applicant (for property of any value) or the Assessor (if the subject property has an assessed value over \$100,000) may make a written request for an exchange of information between himself or herself and the other party. The request may be filed with the Clerk when an assessment appeal application is filed or may be submitted to the other party, with a copy to 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 Assessor. The request must 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 comparable 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: facts 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 Local 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 Local 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 a 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.

11. SUBPOENAS

- A. Issuance of Subpoena.** The Clerk is authorized to issue subpoenas in accordance with Property Tax Rule 322. 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 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.
- B. Service, 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.** If 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 Board grants a reduction in the assessment, the 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 or the Clerk 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.
- F. **Depositions Excluded.** No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board.

12. 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 (e.g., Applicant's Exhibit A, Applicant's Exhibit B, etc.), and the Assessor shall serially pre-mark exhibits for identification with Arabic numerals (e.g., Assessor's Exhibit 1, Assessor's Exhibit 2, etc.), in the order in which that party intends to introduce them as evidence. The parties must bring seven (7) 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 Individual Exhibits.**
 - (1) Exhibits shall be on 8.5 x 11 inch sheets. Each page of each exhibit shall be numbered.
 - (2) Each exhibit shall be either one-sided or two-sided. Mixing the sided format within an exhibit is prohibited.

- (3) Marking individual sheets with small objects which might become separated from the exhibit (such as Post-It Note tabs or paper clips) is prohibited.
- (4) Photographs, if used, shall be printed on or affixed to 8.5 x 11 inch sheets, in such a manner as to leave margins of at least 1 inch on all sides.
- (5) 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 can be reproduced in black and white (e.g., italics, bold, underlining, or arrows instead of colored highlighting).

C. Technical Requirements for Exhibit Packets.

- (1) 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).
- (2) Exhibits may but need not be bound. If exhibits are bound together, each exhibit shall be separated by a 8.5 x 11 inch 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 should be provided.

13. CERTIFIED SHORTHAND REPORTER

- A. Authorization to Bring or Request Reporter.** The Board does not 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 that the Clerk arrange a reporter at the requesting party's expense. If a party hires a reporter without the involvement of the Board, that party must give notice to the Clerk and the other party in writing at least ten (10) days prior to the hearing that a reporter will report the hearing. If a party desires the Clerk to arrange for a reporter, the request must be submitted to the Clerk in writing at least ten (10) days prior to the hearing as provided by Property Tax Rule 312. The requesting party must also give notice of the request to the other party in writing at the same time. Failure to give notice by this paragraph may support a finding of good cause to postpone the hearing, and such a postponement shall not be counted against the Assessor as provided under Local Rule 7.

- 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.

14. CONDUCT OF HEARING

- 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 applicant's opinion of value, and whether written Findings of Fact have been requested and, if requested by the applicant, whether the fee for the Findings of Fact 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.** 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 will permit each party to give a brief opening statement of the issues presented by the application, and a summary of 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 Local Rule 9.
- F. **Hearings Involving Multiple Tax Years.** In hearings involving multiple tax years, the parties shall present evidence chronologically to the extent practicable, 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.

- 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 Board counsel, and two to the other party. The Board prefers to have a party give all exhibits to the Clerk at once.
- I. **Hearing Briefs.** The Board may direct the parties to file briefs or statements before the hearing to identify and/or clarify issues material to the appeal. If the Board does direct the parties to file briefs or statements before the hearing, and unless otherwise ordered, each party shall file its brief with the Clerk, with a proof of service on the other party, no later than fifteen (15) days before the scheduled date of hearing, unless otherwise directed by 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 will 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. **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.
- C. **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:
 - (1) any application involving an owner-occupied single-family dwelling with a total net assessed value of less than \$250,000; or

- (2) 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.

D. 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.

- (1) If utilizing the comparable sales approach, the Board may not consider sales of properties, other than the subject property, that occurred more than 90 days after the valuation date being estimated, as provided in subsection (d) of Property Tax Rule 324. 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.
- (2) 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.
- (3) If utilizing the income approach, the parties should present the gross income, the expenses, and the capitalization method and rate(s) employed.

E. Presumption Concerning Qualifications of Assessor's Appraiser. 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.

F. 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.

16. TRADE SECRETS PRESENTATION. If a portion of the hearing is closed pursuant to a request made under subdivision (g) of Property Tax Rule 313 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.

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 Property Tax Rule 3. 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, as a quasi-judicial body, has the right to pass on its own jurisdiction in the first instance. 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.
- D. **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.
- E. **Findings of Fact.** When written findings of fact are made, they shall fairly disclose 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 Local Rule 18 for further information.

18. NOTICE AND CLARIFICATION OF DECISION

- A. **Final Decision.** The 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) A written notice of the decision is issued provided no findings of fact are requested by either party and the matter is taken under submission. The Board shall issue a written notice of 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 limitation period provided 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 Fact may be requested by an applicant or the Assessor (a "requester"). A request for findings must be:
 - (a) Made in writing (either 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 otherwise by through written request prior to the hearing, the requester 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 requester 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~~ at this time, the other party may orally or in writing renew the request with accompanying ~~upon~~ payment of the required fee prior to the adjournment.
- (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 by first class U.S. mail, except with respect to the Assessor who shall be served by hand delivery of the Findings of Fact to the Assessor's Office.

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.

C.

D. Proposed Findings. The Board may request any party to submit proposed written findings of fact and shall provide the other party the opportunity to review and comment on the proposed finding submitted. If both parties prepare proposed findings of fact, no opportunity to review and comment need be provided. The Board is not obligated to adopt either party's proposed findings.

- 19. TRANSCRIPTS.** The Clerk shall make an audio recording of Board proceedings. The Clerk shall comply with a request under Property Tax Rule 312 to purchase a 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.
- 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.
- 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 and shall exercise such control over the hearings as is reasonable and necessary. He or she shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence. In the Chair's absence, the Vice-Chair shall assume the duties and authority of the Chair.
- 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 must 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 January 23, 2018.*
9. *Amendments approved by AAB November 5, 2020, adopted by BOS November 24, 2020.*
- 9-10. *Amendments approved by AAB October 3, 2024, adopted by BOS _____, 2024*