



Board Agenda Item 35

DATE: January 23, 2018
TO: Board of Supervisors
SUBMITTED BY: Daniel C. Cederborg, County Counsel
SUBJECT: Amendments to Local Rules for Assessment Appeals Board

RECOMMENDED ACTION(S):

Approve and adopt amendments to Local Rules for Assessment Appeals Board.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended action, the current Local Rules of the Assessment Appeals Board would remain in effect.

FISCAL IMPACT:

There is no increase in net County cost associated with the recommended action. The amendments to the Local Rules contain provisions intended to clarify and update the procedures for assessment appeals.

DISCUSSION:

The California Constitution (art. XIII, § 16) provides that the Board of Supervisors “shall ... adopt rules of notice and procedures for [the assessment appeals board] as may be required to facilitate [its] work and to insure uniformity in the processing and decision of equalization petitions.” The Assessment Appeals Board has approved these amendments to the Local Rules during its December 7, 2017 meeting and requests that your Board adopt them.

The bulk of the revisions are not substantive, but rather a re-organization of the rules to follow the process of an assessment appeal, from filing an application to final adjudication.

The substantive changes fall into the following four categories:

1. Pre-hearing conferences: Rule 8 was amended to expand on the procedures for a pre-hearing conference, and more importantly to add a special pre-hearing conference for 441(d) compliance issues. The current rules are silent regarding any procedure available to either the Assessor or Applicant to address an Applicant’s non-compliance with the Assessor’s request to examine information or records pursuant to Revenue and Taxation Code Section 441, subdivision (d). Therefore, Rule 8 now divides pre-hearing conferences in to two categories: general pre-hearing conferences and 441(d) compliance pre-hearing conferences. Regarding general pre-hearing conference issues (such as a request for longer hearing or other scheduling concerns), the current rules are silent as to how to request a conference, notice requirements for a pre-hearing conference, and briefing. The amended Rule 8 now puts in place a written policy. Regarding 441(d) compliance conferences, after a review of other 441(d) compliance procedures in

other counties, the procedure set forth in Contra Costa County's AAB Local Rules was amended in order to address the needs of this County. With the amended pre-hearing conference rules, either the Assessor or Applicant may request the conference so that the AAB can make a determination as to whether or the Applicant has fully complied with a proper 441(d) request.

2. Request for Information: The current rules are silent as to an Applicant's ability to initiate an exchange of information with the Assessor pursuant to Revenue and Taxation Code Section 1606. Rule 9 was added to the local rules in order to conform with the Revenue and Taxation Code. In addition, a procedure for non-response to a request for information was included, which comprises of the AAB granting a hearing postponement.

3. Notice and Clarification of Decision: Rule 18 is amended to comply with Property Tax Rule 325. The substantive change relates to the findings of fact, which will now be issued no later than 180 days after the conclusion of the hearing per Property Tax Rule 325(a)(3), and that the findings will be served on all parties by first class U.S. mail.

4. Subpoenas: Rule 10 was amended to conform with the Revenue and Taxation Code and to clarify the limitations of the AAB's subpoena power.

OTHER REVIEWING AGENCIES

The Fresno County Assessment Appeals Board provided guidance and review in the drafting of the amendments to these Local Rules.

ATTACHMENTS INCLUDED AND/OR ON FILE:

County of Fresno Assessment Appeals Board Local Rules
County of Fresno Assessment Appeals Board Local Rules Redline

CAO ANALYST:

Ronald Alexander