



# Board Agenda Item 36

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DATE: December 3, 2024

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.

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 approved these amendments to the Local Rules during its October 3, 2024, meeting, and requests that your Board adopt them.

The amendments are largely non-substantive procedural additions to certain existing local rules, the clarity of which the Assessment Appeals Board and/or the Assessment Appeals Clerk has determined warrant improvement. The changes are intended to add clarity by resolving ambiguities and questions encountered by the Board and/or Clerk related to the process of an assessment appeal, from completion and filing of the Application, to the pre-hearing and hearing process, to include postponements, continuances, Board Jurisdiction and procedural enforcement procedures and limitations, through the final adjudication and post-adjudication procedures, such as the preparation and issuance of findings of fact.

Two of the more substantive changes are summarized as follows:

1. Findings of Fact and related required fee: Rule 18B(2) is amended to require that the fee payable under the Master Schedule of Fees to cover the cost of preparing the Findings also applies to the County Assessor. All fees are due and payable prior to the conclusion of the hearing. The existing Rule requires payment only by an Applicant; and
2. Rule 18D has been added to Rule 18 to specify that the Board may request any party to submit

proposed written findings of fact, and that the Board is not obligated to adopt either party's proposed findings.

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:

Ahla Yang