



Board Agenda Item 36

DATE: November 24, 2020

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 approved these amendments to the Local Rules during its November 5, 2020 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 three (3) categories:

1. Application processing fee: Rule 2 is amended to include the \$86.00 application processing fee that your Board approved in May 2019. Rule 2 is also amended to include a process for requesting a waiver of the application processing fee due to financial hardship. The amended Rule 2 now puts a written policy in place for collecting the application processing fee, obtaining a fee waiver and rejecting applications filed without the fee or a valid fee waiver request.

2. Agent authorization: Property Tax Rule 305 was amended effective January 1, 2020 to impose a limit on the number of years covered by an executed agent authorization form. Rule 2 is amended to include that limitation.

3. Request for consideration: The current rules are silent as to an Applicant's ability to petition the Assessment Appeals Board for consideration of the Clerk's rejection of an incomplete (i.e., invalid) application. Property Tax Rule 305 provides, in part, that the Clerk shall provide prompt notice that an application is invalid to the applicant, and that "[d]isputes concerning the validity of an application shall be resolved by the board." Rule 2 is amended to include a process which requires the Clerk to notify applicants whose applications have been rejected of their right to request a hearing before the Assessment Appeals Board to determine whether the application is valid pursuant to Property Tax Rule 305.

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