

EL DORADO COUNTY

ASSESSMENT APPEALS BOARD

LOCAL RULES

**Adopted by the El Dorado County Board of
Supervisors on November 12, 2024**

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PREFACE: LEGAL AUTHORITY AND PURPOSE OF LOCAL RULES

These Local Rules the El Dorado County Assessment Appeals Board (hereafter “Local Rules”) are adopted pursuant to Article XIII, section 16 of the California Constitution and the County Assessment Appeals Board Ordinance to facilitate the work of the El Dorado County Assessment Appeals Board and to ensure uniformity in the processing of and decision on applications for changed assessment. These rules do not claim or attempt to reiterate all state laws and regulations governing the property valuation process. Rather, they serve to supplement the provisions of the Revenue and Taxation Code and the Property Tax Rules by providing information specific to the appeals process in the County of El Dorado. In the event of any conflict between these Local Rules and any federal or California constitutional or statutory provision or County ordinance, the constitutional or statutory provision or County ordinance will supersede and invalidate any conflicting Local Rule provision.

These Local Rules do not limit the authority of the El Dorado County Assessment Appeals Board to exercise any power granted by the California Constitution, California Statutes, or the Property Tax Rules, and, to the extent the Revenue and Taxation Code or the Property Tax Rules grant to the Board powers not expressly included in these Local Rules, the Board reserves the right to exercise those powers as permitted by State law.

Each amendment to these Local Rules is retroactive to all Applications pending at the date the amendment is made effective by the Board of Supervisors, unless otherwise stated by these Rules.

301-1 DEFINITIONS

Reference: Revenue & Taxation Code § 110, 110.1, 1601, 1603. Government Code § 31000.6.
Property Tax Rule 301.
El Dorado County Ordinance Code § 2.20.110

For purposes of these Local Rules, the following terms have the following meanings:

- (a) **“Applicant”** means a taxpayer or party affected who has filed an Application. **“Applicant”** includes the Applicant’s attorney or authorized agent, unless it is obvious from the context that only the Applicant personally is meant.
- (b) **“Appeal”** or **“Application”** means a completed **“Assessment Appeal Application”** form filed with the Clerk of the Assessment Appeals Board.
- (c) **“Assessor”** means the Assessor of the County.
- (d) **“Auditor”** means the El Dorado County Auditor-Controller.
- (e) **“Board”** or **“AAB”** means the El Dorado County Assessment Appeals Board.
- (f) **“Chair”** means the chairperson of the Assessment Appeals Board.
- (g) **“Clerk”** means the Office of the Clerk of the Board of Supervisors, which also serves as Clerk of the Assessment Appeals Board.
- (h) **“County”** means the County of El Dorado.
- (i) **“County Legal Advisor”** means the County Counsel for the County and the Deputy County Counsel who advises the AAB. Government Code section 31000.7 allows the County Counsel to represent both that Board and the Assessor. Separate deputies from the Office of the County Counsel shall represent the Board and the Assessor.
- (j) **“Local Rules”** means these Local Rules of the El Dorado County Assessment Appeals Board.
- (k) **“Property Tax Rules”** means the Property Tax Rules promulgated by the State Board of Equalization and found in Title 18 of the California Code of Regulations.
- (l) **“Waiver”** means a document that waives the requirement that an Appeal be heard within the statutory 2-year period.

301-2 AUTHORIZATION AND DIRECTION TO CLERK

Reference: Revenue & Taxation Code §§ 1601, 1603, 1605.5, 1611, 1611.5, 1614, 1624.01, & 1628.
Property Tax Rules 305-308, 312-313, & 322.
El Dorado County Ordinance Code § 2.20.100

Under Revenue and Taxation Code section 1628, the Clerk of the Board of Supervisors serves as the Clerk of the Assessment Appeals Board (“Clerk”) and performs all duties in connection with the proceedings of the AAB as are required by law. The Clerk may also take any action or perform any duty as necessary or reasonable to comply with and carry into effect each provision of these Local Rules as well as other provisions of law, including the Property Tax Rules and the state

statutes, that relate to assessment appeals.

302-1 FUNCTIONS AND JURISDICTION OF THE BOARD

Reference: Revenue & Taxation Code §§ 531.1, 1603, 1604, 1605.5, & 1636.
Property Tax Rule 302.

The functions and jurisdiction of the Assessment Appeals Board are as set forth in the Revenue and Taxation Code and Property Tax Rule 302.

305-1 APPLICATION

Reference: Revenue and Taxation Code §§ 51, 166, 170, 408.1, 469, 619, 1603, 1603.5, 1604, 1605, 1609.4, 1636, 5097, & 5097.02.
Government Code § 25105.5.
Property Tax Rule 305 & 313.

(a) Form, Contents and Corrections

The Clerk shall, during the filing period, make available application forms authorized by the State Board of Equalization. Applications may also be downloaded from the Clerk's website. All applications must be made on forms so provided. The Clerk will not accept for filing any other application.

If an application addresses more than one parcel or one assessment of personal (unsecured) property for a single economic unit, the Application must specify each parcel of real property or each assessment of personal (unsecured) property in that economic unit.

If a duplicate application (as defined in Revenue and Taxation Code § 1603.5) is filed, the Clerk may accept only the first Application and may reject any duplicate application.

The Clerk shall reject an application that does not contain the information required by Property Tax Rule 305(c)(1) by providing a notice to the Applicant that the application is invalid, and informing the Applicant that the application must be corrected within 30 days after that notice or the last date for timely filing, whichever occurs later. The Applicant must file a corrected application with the Clerk within 30 days after notice provided by the Clerk or the last date for timely filing, whichever occurs later.

An Applicant may amend an application until 5:00PM on the last day upon which the application might have been timely filed.

(b) Time of Filing

- (1) An applicant appealing a regular assessment shall file an application with the Clerk during the regular filing period.
- (2) An applicant appealing an escape assessment or a supplemental assessment shall file an application with the Clerk no later than 60 days after the date of mailing printed on the notice of assessment or the postmark date, whichever is later.

- (3) An applicant appealing a proposed reassessment made for property damaged by misfortune or calamity under section 170 of the Revenue and Taxation Code shall file an application with the Clerk no later than six months after the date of the mailing of the notice of proposed reassessment by the Assessor.
- (4) When the notice of assessment described in Revenue and Taxation Code section 619 was not received at least 15 calendar days before the close of the regular filing period, an applicant appealing that notice of assessment shall file an application with the Clerk 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 from the Applicant declaring under penalty of perjury that the notice was not timely received.

(e)-(f) **Reserved.**

(g) **Retention of Records**

If at the expiration of the retention period specified in Property Tax Rule 305(g), a lawsuit is pending in the judicial system regarding any assessment appeal the Clerk shall retain records pertaining to that appeal beyond the retention period specified in Property Tax Rule 305(g) and shall continue to retain the records during the pendency of any judicial proceedings related to the appeal until at least one year after any judicial determination is final. In those cases where a judicial determination results in a remand to the AAB, the Clerk shall retain the records until at least three years after the final action on the remanded Application.

(h) **Reserved**

(i) **Withdrawal of Applications**

- (1) The Clerk's office may administratively grant all requests for withdrawals.
- (2) Once an Application is withdrawn, the Clerk may administratively grant a request for reinstatement of the Application if that request for reinstatement is timely made within the original filing period for that Application. Otherwise, once withdrawn, an Application shall not be reinstated.

305.2-1 441-D NON-COMPLIANCE HEARINGS

Reference: Article XIII, Section 16, California Constitution.
Revenue and Taxation Code § 441(d), 1601 et seq.
Property Tax Rule 305.2.

(a) **Reserved**

(b) **441d Non-Compliance Hearings**

- (1) If a matter has been scheduled for hearing but Applicant has not fully

responded to a 441D request from the Assessor's Office, the matter shall be placed on the 441-D noncompliance portion of the Board's agenda.

- (2) For items placed on the 441D non-compliance portion of the Board's agenda, at the time of the hearing:
 - (A) The Assessor's Office shall provide the Board with a copy of the 441D letter and explain to the Board the nature of Applicant's non-compliance.
 - (B) The Applicant shall advise the Board regarding when compliance with the Assessor's 441D letter will be completed and explain the reason for any anticipated compliance issues to the Board.
 - (C) The parties shall advise the Board regarding what date they anticipate being ready to go to hearing.
 - (D) The AAB shall require the Applicant to sign a Waiver of the two-year statute of limitations if there is no Waiver already on file.

307-1 HEARING DATE CONFIRMATION NOTICE

Reference: Revenue & Taxation Code §§ 50, 51, 1601, 1603, 1606, 1610.8, 1620.
Property Tax Rule 307.

(a) Hearing Date Confirmation Notice

With the first notice of hearing only, the Clerk will include a hearing date confirmation notice on BOE Form 305-CN that requires the Applicant to advise the Board whether the Applicant:

- (1) Intends to appear on the scheduled hearing date, ready to proceed with an evidentiary hearing on the issues raised by the Application.
- (2) Requests that the hearing be postponed to another hearing date.
- (3) Wishes to withdraw the Application.
- (4) Will not appear because the Applicant has returned a signed value stipulation agreement to the Assessor's Office.
- (5) Will not appear because the Applicant has returned a signed withdrawal or conditional withdrawal form.

(b) Deadline for Returning Confirmation

For a confirmation form to be timely, the Applicant must complete the form and return it to the Clerk's office no later than 21 days before the indicated hearing date. If the confirmation form is not timely returned, the hearing on the merits will not proceed on the originally scheduled date. Note: Timely submittal of a Request for Exchange of Information form is not a confirmation of appearance.

(c) Timely Return of Notice

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

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

- (1) If the confirmation form indicates that the Applicant will appear, the Assessor shall be ready to proceed at the hearing as scheduled, unless the Assessor requests a postponement in accordance with Property Tax Rule 323 and Local Rule 323-1.
- (2) If the confirmation form indicates that the Applicant is requesting a postponement, the Clerk shall respond to the postponement request as provided in Local Rule 323-1.
- (3) If the Applicant and the Assessor have reached a stipulation as to value, the Clerk shall postpone the hearing to a later date so that the completed stipulation can be submitted to the AAB for review on the stipulation portion of the AAB agenda.
- (4) If the confirmation form indicates that the Applicant is withdrawing the Application, the Clerk shall grant the requested withdrawal.
- (5) Will not appear because the Applicant has returned a signed withdrawal or conditional withdrawal form.

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

- (1) If the Clerk does not receive a timely confirmation notice, the Clerk shall list the Application on the “appearance not timely confirmed” portion of the agenda for the hearing date and the Assessor is not required to be ready to proceed with the hearing on that date, and the hearing on the merits of the Application will not proceed on the originally scheduled hearing date.
- (2) If the Applicant fails to appear at the “appearance not timely confirmed” hearing, the AAB shall deny the Application for lack of appearance.
- (3) If the Applicant appears at the “appearance not timely confirmed hearing”:
 - (A) The AAB shall schedule a new hearing date.
 - (B) The Applicant shall be required to enter into a written Waiver agreement extending and tolling the two-year limitations period if there is no such Waiver already on file.

308-1 FINDINGS OF FACT

Reference: Revenue & Taxation Code §§ 1603, 1611.5, 1611.6.
Property Tax Rule 308 & 325.

(a) **Reserved.**

(b) **Limit on Availability of Findings**

Findings cannot be requested and will not be prepared on hearings other than hearings on the merits of an application by the AAB, such as legal issues or value issues heard by the AAB or requests to abate penalty assessments heard by the AAB. Findings cannot be requested, and will not be prepared, for any other type of hearing conducted by the AAB, including procedural issues, for reinstatement of Applications, and on hearings regarding requests to amend Applications.

(c) **Preparation of Findings**

- (1) Unless otherwise specified by the AAB, if either Party properly requests Findings and the applicable deposit has been paid, the Findings shall be drafted by the counsel to the AAB pursuant to the direction of the AAB Chair.
- (2) The AAB may designate one or more of the parties to prepare proposed findings and set a schedule for submission of such proposed findings.
 - (A) If the AAB determines that the proposed decision favors one party over the other, the AAB may designate the prevailing party to prepare proposed findings within a specified number of days. If the Board does not determine that the proposed decision favors one party over the other, the AAB may designate both parties to prepare proposed findings within a specified number of days.
 - (B) Proposed findings are to be submitted to the Clerk of the AAB for transmittal to the AAB as well as submitted to the opposing party for comment. The copy provided to the Clerk must be provided in electronic format that is readable by Microsoft Word unless the party does not have reasonable access to a computer.
 - (C) If a prevailing party has been designated to prepare proposed findings, the opposing party may submit a response to the proposed findings within a number of days to be specified by the AAB. If a party fails to respond to proposed findings prepared by the opposing party, that party shall be deemed to have waived all objections to the proposed findings.
 - (D) If both parties have been designated to prepare proposed findings, the AAB may, but is not required to, provide each party an opportunity to review and comment on the proposed findings submitted by the other party.
 - (E) Once proposed findings have been submitted, any comments received, and any hearing (if any) on the proposed findings held, the County Legal Advisor shall prepare the final findings pursuant to the direction of the AAB.

308.5-1 CONFLICT OF INTEREST

Reference: Revenue & Taxation Code §§ 1624.2 & 1625.

- (a) Revenue and Taxation Code section 1624.2 provides that “no member of the Board shall knowingly participate in any assessment appeal proceeding wherein the member has an interest in either the subject matter of a party to the proceeding of such nature that it could reasonably be expected to influence the impartiality of [his or her] judgment in the proceeding.” The Board of Supervisors may remove a member for cause for violation of Revenue and Taxation Code section 1624.2.
- (b) Each AAB member is subject to Chapter 7, Article 1 of the Political Reform Act (Gov. Code §§ 87100 et seq.) that prohibits a member from making or attempting to influence a governmental decision in which he or she has a financial interest. A Board member shall disqualify himself or herself promptly upon becoming aware of any potential violation of these provisions.
- (c) An AAB member may disqualify himself or herself from any matter pending before the Board for any reason which the member determines to constitute good cause. The reason shall be stated on the record.
- (d) If a member of the AAB disqualifies himself or herself, the parties may opt to proceed with a two-member board. If, however, one or more of the parties’ objects to proceeding with a two-member board, then the Applicant shall be required to sign a Waiver of the two-year statute, the hearing shall be continued, and the Clerk shall select a substitute member to participate in and decide the matter.

308.6-1 APPLICATIONS REQUIRED TO BE HEARD BY ALTERNATE ASSESSMENT APPEALS BOARD FROM ANOTHER COUNTY

Reference: Revenue & Taxation Code §§ 1612.7, 1622.6.
Property Tax Rule 308.6.

(a) **Applications Required to be Heard by Alternate Assessment Appeal Boards**

Each of the following persons shall notify the Clerk immediately upon filing an Application for equalization on his or her own behalf, or upon his or her decision to represent his or her spouse, registered domestic partner, parent, or child in an assessment appeal that is filed or pending in El Dorado County:

- (1) A current member of the AAB, or any alternate member.
- (2) A current employee of the office of the Clerk.
- (3) A current employee of the County Counsel who advises the AAB or represents the Assessor before the AAB.

(b) **Referral to Alternate Assessment Appeals Board in Another County**

- (1) The Clerk shall refer an Application filed by a person included in subdivision (a) or an Application in which a person specified in subdivision (a) represents his or her spouse, registered domestic partner, parent, or

child to a special alternate assessment appeals board panel convened to hear the Application, consisting of three members who are qualified and in good standing in another California county. Applications may only be referred to a county if that county's clerk of the assessment appeals board has consented to accept the referral.

- (2) The special alternate board may hear only the Application or Applications set forth in the transmittal document prepared by the Clerk.

(c)-(d) **Reserved.**

- (e) **Clerk's Duties.** The Clerk shall perform any ministerial duties regarding an Application for equalization filed by a person specified in subdivision (a), or an Application in which a person specified in subdivision (a) represents his or her spouse, registered domestic partner, parent or child, in the same manner as any other Application.

309-1 HEARING

Reference: Revenue & Taxation Code §§ 441, 1603, 1604, 1606, 1624.4, 1641.1, 1641.2.
Property Tax Rule 309.

- (a) The AAB will first meet on the third Monday in June to the extent there are applications to consider and will continue to sit from time to time until the business of assessment appeals is completed.
- (b) Unless alternate times and locations are determined and posted by the Clerk, Regular meetings of the AAB begin at 9:00 a.m. in the Board of Supervisors' Hearing Room at 330 Fair Lane, Placerville, California.
- (c) Special meetings of the AAB may be called as deemed necessary, provided there is adequate time for the notification of all parties and the public. The AAB may adjourn any regular or special meeting to a time and place specified in the order of adjournment. If only two members are present, they may adjourn the meeting by unanimous vote. If only one member is present, the Clerk may declare the meeting adjourned to a stated time and place.

323-1 SELECTION OF BOARD CHAIR

Reference: Revenue & Taxation Code §1609.

- (a) At its first regular meeting after July 1 of each year, the AAB will select a chairperson.
- (b) All other decisions of the AAB must be made by motion carried by a majority of the AAB members present and voting.
- (c) In the chairperson's absence, provided a quorum is present, a chairperson pro tem shall be elected to preside over the meeting and will have all the powers and duties of the chairperson.

- (d) In addition to all powers and duties express or implied by law, the chairperson may do all the following:
- (1) Have general direction of the meeting room and assign seats for use by members.
 - (2) Preserve order and decorum, prevent disturbances.
 - (3) Assure that attendance of the public at meetings is limited to that number that can be accommodated by the seating facilities regularly maintained therein and ask standees to leave when room capacity exceeds that number set by the Fire Marshal.
 - (4) Recess the meeting if deemed necessary due to disturbance.
 - (5) Remove from the meeting any person who commits: disorderly behavior toward the AAB or any member of the public or staff, tending to interrupt the due and orderly course of the meeting; a breach of the peace; violent disturbance tending to interrupt the due and orderly course of the meeting; disobedience of any lawful order of the chairperson, including an order to be seated or to refrain from addressing the AAB; or any other unlawful interference with the due and orderly course of the meeting.
 - (6) Prohibit or permit the distribution of literature, of whatever nature or kind, in the meeting room, except those documents that are included as part of the evidence of a matter pending before the AAB.

312-1 HEARINGS RECORDED

Reference: Revenue & Taxation Code § 1611.
Property Tax Rule 312.

- (a) All AAB proceedings will be electronically recorded.
- (b) Any person may obtain a copy of the electronic recording of that portion of the hearing that is open to the public upon payment of a reasonable fee to cover materials and any postage costs.
- (c) The County does not provide stenographic reporters. Unless all parties and the Clerk agree otherwise, any transcript of a proceeding must be prepared for and paid for by the party requesting it, based on a copy of the Clerk's official electronic recording. The party must provide a copy of the transcript to the Clerk as soon as it is completed.
- (d) The Clerk does not arrange for stenographic reporters. A party may arrange for a stenographic reporter. If a party arranges for a stenographic reporter, the party must give notice that it has done so, and that notice must be received by the Clerk at least five days before the hearing. The expense of the reporter must be borne by the party arranging the stenographic reporter.
- (e) If a stenographic reporter is present at the hearing, the County may designate the reporter's transcript as the official record upon its being filed with the Board.

- (f) Private deliberations of the AAB will not be recorded.
- (g) Any party that believes the transcript contains trade secret materials or is otherwise exempt from disclosure under the California Public Records Act (Government Code § 6250 et seq.), bears the burden of demonstrating facts sufficient to support the claimed exemption(s). The party will also be required in writing to defend and hold the County harmless if the County denies a public records request based on the party's asserted exemption(s) and legal action is initiated against the County.

313-1 HEARING PROCEDURE

Reference: Article XIII A, California Constitution.
Revenue & Taxation Code §§ 110, 167, 1605.4, 1607,
1609, 1609.4, 1637.
Evidence Code § 664.
Property Tax Rules 305.1 & 313.

(a) Reinstatement following Failure to Appear

- (1) The Applicant must file with the Clerk any request for reinstatement within sixty (60) days from the date of mailing of the notice of denial.
- (2) If a request for reinstatement is not filed within sixty (60) days from the date of mailing of the notice of denial, the AAB does not have jurisdiction over the request for reinstatement. The Clerk shall deny as untimely any request for reinstatement following a denial for lack of appearance that is not filed within the time frame provided in paragraph (1).
- (3) If, after requesting reinstatement following a failure to appear, the Applicant not appear in person at the Board regarding that request for reinstatement, the AAB shall deny the Application and no second request for reinstatement shall be accepted by the Clerk or considered by the AAB.

(b)-(d) **Reserved.**

(e) Evidence and Communications

(1) Exhibits and Evidence

- (A) An Applicant and the Assessor shall provide seven (7) copies of all Exhibits, including any briefs if applicable, intended to be introduced into evidence at the hearing ("proposed Exhibits") to the clerk no later than the day of the hearing. Three (3) copies of each Exhibit shall be given to the presiding board members, one (2) copies of each Exhibit shall be given to the opposing party, and one (1) copy shall be given to the legal advisor to the Board, and one (1) copy for the Clerk to the Board.
- (B) If the total pagination for all proposed Exhibits exceeds 50 pages by that Party, that Party shall serially pre-mark all proposed Exhibits and

place a divider between each proposed Exhibit. The Applicant shall serially pre-mark each proposed Exhibit with numerals (such as Applicant's Exhibit 1) and the Assessor shall serially pre-mark with letters (such as Assessor's Exhibit A) to reflect the order in which the Party intends to introduce them into evidence at the hearing. Both Parties are encouraged to serially pre-mark all proposed Exhibits, regardless of pagination length.

- (C) If either Party submits proposed Exhibits submitted in advance of the hearing to the Clerk, the Clerk acknowledgment of the proposed Exhibits does not constitute acceptance of the proposed Exhibit into the record as evidence, and no proposed Exhibit will be accepted into the record as evidence until the day of the hearing consistent with Revenue and Taxation Code section 1609 and Property Tax Rule 313(e).
- (D) It is at the discretion of the AAB whether to accept into evidence any Exhibit that is proposed to be considered at the hearing that was not submitted in compliance with this Local Rule.

(2) **AAB Authority to Request Additional Information**

- (A) If, at the conclusion of the oral presentation of both Parties at the hearing, the AAB concludes that it would be necessary or desirable for either Party to submit additional information for the Board to decide on the Application before them, the Board may continue the hearing to a date and time certain to provide either or both Parties time to prepare the specific information requested, or to prepare rebuttal information, if appropriate.
- (B) The sole issue before the AAB at the continued hearing will be to consider the additional Exhibits proposed to be introduced into evidence that was requested by the AAB consistent with paragraph (A) above. At the continued hearing, either Party may object to any additional Exhibits proposed to be introduced into evidence and the Board may rule on that objection consistent Revenue and Taxation Code section 1609 and Property Tax Rule 313(e). Consistent with Property Tax Rule 313(e), the failure of either Party to timely object to any evidence will result in the waiver of that objection.
- (C) If continuation of the hearing would result in the expiration of the two- year limitation period provided in Revenue and Taxation Code section 1604, the Applicant must execute a written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the Applicant.
 - (i) If the Applicant opposes the continuance, and declines to execute a written Waiver agreement, the AAB will take the

matter under submission and make their decision based on the evidence submitted at the time.

- (ii) If the Applicant does not oppose the continuance, the Applicant shall sign a written Waiver of the two- year limitations period. If, however, the Waiver is not signed, the two-year limitation period will nevertheless be automatically extended and tolled indefinitely subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

- (3) **No Ex Parte Communications.** After an Application for changed assessment has been filed no AAB member will discuss the Application with proponents, opponents, or other interested parties, except in the course of and during the public hearing and authorized private deliberations thereon. No AAB member, however, is prohibited from discussing a pending matter with the Clerk or the County Legal Advisor.

(f) **Reserved.**

- (g) **Brown Act Does Not Apply.** The Attorney General of California has determined that the Brown Act (Gov. Code § 54950 et seq.) does not apply to assessment appeals boards when they hear property tax appeals. (79 Ops.Cal.Atty.Gen 124 (1996).)

314-1 LEGAL COUNSEL FOR APPLICANT AND ASSESSOR

Reference: Revenue & Taxation Code § 1638.
Property Tax Rule 314.

If the Applicant or agent will use legal counsel, reasonable advance notice must be given so that the Assessor's legal counsel may attend.

323-1 EXAMINATION OF APPLICANT BY AAB

Reference: Revenue & Taxation Code §§ 1605.5, 1607, 1608, 1620 et seq.
Property Tax Rule 316.

(a) **Reserved**

(b) **Written Stipulations.**

- (1) Generally, the AAB does not require the presence of the Parties when considering written stipulations. In the event there is a fully signed written value stipulation or stipulation as to a determination regarding a change in ownership or new construction, which stipulation sets forth the facts upon which the agreed upon value is premised, the AAB may, at a public hearing:

- (A) Accept the stipulation, waive the appearance of the Applicant/Agent, or waive the appearance of both the Applicant/Agent and the Assessor, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8.

- (B) Reject the stipulation and set the Application for a hearing.
- (C) Defer its decision on a proposed stipulation when it desires further information or clarification that is not immediately available from the Assessor at the hearing.

317-1 PERSONAL APPEARANCE BY THE APPLICANT

Reference: Revenue & Taxation Code §§ 1601, 1607, 1608, 1620, et seq.
Property Tax Rule 317.

A domestic partner registered with the State may also appear for his or her partner, and sons and daughters may appear for registered domestic partners who are their parents, and vice-versa.

322-1 SUBPOENAS

Reference: Revenue & Taxation Code §§ 1609, 1609.4, 1609.5.
Property Tax Rule 322.

- (a) The Clerk may issue subpoenas after consulting with the County Legal Advisor and receiving oral approval from the Chair of the Assessment Appeals Board that will conduct the hearing.
- (b)-(c) **Reserved.**
- (d) The County will not authorize the expenditure of any funds to reimburse an Applicant, pursuant to Property Tax Rule 322(d), for costs associated with issuing a subpoena to a State Board of Equalization employee.

323-1 POSTPONEMENTS AND CONTINUANCES

Reference: Government Code § 15606(c).
Revenue & Taxation Code §§ 1605.6, 1606.
Property Tax Rules 305(e)(2)(C)(iv), 305.1(c), 323.

- (a) **Postponement Requests.**
 - (1) **Generally.** Postponement occurs before the presentation of evidence on a hearing, and means that the Clerk, or the Board, designated a future date and time for the initial presentation of evidence on the same appeal. Once any portion of evidence has been presented to the Board, then refer to the rule governing continuances in paragraph (c) below. All postponement requests made before the hearing date shall be made in writing and may be submitted to the Clerk in hardcopy, via fax or e-mail. Postponement request forms are available from the Clerk.
 - (2) **First Postponement Requests**
 - (A) **First Postponement Request Made 21 Days Before the Hearing.** The Clerk may grant one (1) postponement as a matter of right made by the Applicant if that request is made not later than 21 days before the hearing is scheduled to commence. If the Applicant requests a postponement as a matter of right within

120-days of the expiration of the two- year limitation period provided in Revenue and Taxation Code section 1604, the Applicant must execute a written Waiver agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the Applicant.

(B) First Request for Postponement Made Less Than 21-Days Before the Hearing

(i) Request to Which the Other Party Does Not Object

(a) The Clerk shall grant the first request for postponement if both of the following are met: (1) the first request for postponement is made in writing less than 21-days before the hearing; and (2) both that postponement request and written confirmation from the other party that they do not object to the postponement are received by the Clerk no later than 4:00 p.m. at least seven (7) days in advance of the hearing.

(b) If the Applicant is the requesting party, such postponement automatically results in extending and tolling indefinitely the two-year limitation period provided in Revenue and Taxation Code Section 1604, subject to termination of the tolling agreement upon 120-days written notice by the Applicant. If the Applicant is the requesting party, the Applicant shall sign a written Waiver of the two-year limitations period. If, however, the Waiver is not signed, the two-year limitation period will nevertheless be automatically extended and tolled indefinitely subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

(ii) Request to Which the Other Party Objects

(a) If a first request for postponement is made in writing less than 21-days before the hearing and received by the Clerk no later than 4:00 pm at least seven (7) days in advance of the hearing, but the other side objects to the requested postponement, the AAB will determine whether good cause exists to grant the requested postponement. The requesting party is required to appear in person at the scheduled hearing so that the AAB can consider the postponement request and must be prepared

to proceed immediately with the scheduled hearing if the postponement request is denied.

- (b) If the Applicant is the requesting party and the AAB determines that good cause for the requested postponement exists and grants the requested postponement, such postponement automatically results in extending and tolling indefinitely the two-year limitation period provided in Revenue and Taxation Code Section 1604, subject to termination of the tolling agreement upon 120 days written notice by the Applicant. If the Applicant is the requesting party, the Applicant shall sign a Waiver of the two-year limitations period. If, however, the Waiver is not signed, the two-year limitation period will nevertheless be automatically extended and tolled indefinitely subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

(3) Subsequent Postponement Requests

(A) Request to Which the Other Party Does Not Object

- (i) After a party has made one request for postponement, any subsequent request by that party for postponement must be in writing, must show good cause for the requested postponement, and must be received by the Clerk no later than 4:00 p.m. at least seven (7) days in advance of the hearing.
- (ii) If the other party does not object to the postponement request, and if the written request for postponement and written confirmation that the other side does not object are received by the Clerk no later than 4:00 p.m. at least seven (7) days before the hearing, this shall be deemed to constitute good cause for the postponement and the Clerk shall grant the requested postponement.
- (iii) This unopposed postponement automatically results in extending and tolling indefinitely the two-year limitation period, subject to termination of the tolling agreement upon 120 days written notice by the Applicant. If there is not yet on file a written Waiver of the two-year limitations period provided in Revenue and Taxation Code Section 1604, the Applicant shall sign a written Waiver. If, however, the Waiver is not signed, the two-year limitation period will nevertheless be automatically extended and tolled

indefinitely, subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

(B) Request to Which the Other Party Objects

- (i) If a subsequent request for postponement is made in writing and received by the Clerk no later than 4:00 p.m. at least seven (7) days in advance of the hearing, but the other side objects to the requested postponement, the AAB will determine on the date of the hearing whether good cause exists to grant the requested postponement. The requesting party is required to appear in person at the scheduled hearing so that the AAB can consider the postponement request and must be prepared to proceed immediately with the scheduled hearing if the postponement request is denied.
- (ii) If the Applicant is the requesting party and the AAB determines that good cause for the requested postponement exists and grants the requested postponement, such postponement automatically results in extending and tolling indefinitely the two-year limitation period provided in Revenue and Taxation Code Section 1605, subject to termination of the tolling agreement upon 120 days written notice by the Applicant. If the Applicant is the requesting party, the Applicant shall sign a Waiver of the two-year limitation period. If, however, the Waiver is not signed, the two-year limitation period will nevertheless be automatically extended and tolled indefinitely subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

(b) Reserved.

(c) Continuances.

(1) General Requests for Continuances. On the date of the hearing, before the introduction of evidence and testimony in the case, the AAB may grant a continuance request made at the hearing.

(A) If the Applicant requests a continuance at the hearing within 90 days of the expiration of the two- year limitation period provided in Revenue and Taxation Code Section 1604, the must sign a written Waiver extending and tolling the two- year limitation period provided in Revenue and Taxation Code section 1604 indefinitely subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

(B) If the Applicant requests a continuance more than 90 days before

the expiration of the two-year limitation period provided in Revenue and Taxation Code section 1604, AAB may request, as a condition of granting the requested continuance, that the Applicant sign a written Waiver extending and tolling the two-year period indefinitely, subject to termination of the tolling agreement upon 120 days written notice by the Applicant.

- (2) **Continuances upon Amendment of an Application**
 - (A) If the AAB grants a request to amend an Application, upon the request of the Assessor, the hearing on the matter shall be continued at least 45 days unless both parties are amenable to a shorter continuance.
 - (B) If the AAB grants a request to amend an Application and that amendment results in the continuance of the hearing, the Applicant shall sign a written Waiver extending and tolling the two-year period provided in Revenue and Taxation Code section 1604 indefinitely, subject to termination of the tolling agreement upon 120 days written notice by the Applicant.
- (3) **New Information Introduced at the Hearing.** If one party had participated in the formal exchange of information pursuant to Revenue and Taxation Code section 1606 and Property Tax Rule 305.1 and attempts to introduce new material at the hearing in accordance with Property Tax Rule 305.1(c), the other party, upon request, shall be granted a continuance for a reasonable period.