

**RULES OF NOTICE AND PROCEDURE OF
THE ASSESSMENT APPEALS BOARDS OF
THE COUNTY OF RIVERSIDE**

**1st Floor, County Administrative Center
4080 Lemon Street
Riverside, California 92501
(951) 955-1060**

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By

Riverside County Board of Supervisors



These Rules of Notice and Procedure of the Assessment Appeals Board of the County of Riverside are adopted by the County Board of Supervisors under the authority of Article XIII, Section 16 of the California Constitution. These Rules, in large part, are a compilation of the statutory law and of rules adopted by the State Board of Equalization relevant to assessment appeal proceedings.

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COUNTY OF RIVERSIDE**

PLEASE BE ADVISED THAT IN ADDITION TO THE RULES PROVIDED HEREIN, THERE ARE OTHER GOVERNING LAWS AND REGULATIONS WHICH APPLY TO ASSESSMENT APPEALS. WHEREVER THERE IS A CONFLICT WITH ANY OF THESE RULES, THE CALIFORNIA CONSTITUTIONAL OR STATUTORY LAW, INCLUDING REGULATIONS ADOPTED BY THE CALIFORNIA STATE BOARD OF EQUALIZATION, SHALL GOVERN.

Unless otherwise stated, the “Constitution” means the California State Constitution, the “Code” means the California Revenue and Taxation Code, “SBE Rule” refers to a provision under the California State Board of Equalization Rules (California Code of Regulations, Title 18), and “Rule” refers to a provision of the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside.

Rule 1. Definitions

The definitions set forth below govern the construction of the terms used in these Rules.

- (a) “Applicant” is a person affected who has filed an assessment appeals application.
- (b) “Assessor” is the Assessor of the County. During the session of the Board, the Assessor or a deputy shall be present and may make any statement or produce evidence on matters before the Board.
- (c) “Auditor” is the Auditor of the County.
- (d) “Authorized agent” is one who is directly authorized by the Applicant to represent the Applicant in an assessment appeals proceeding.
- (e) “Base year” means the assessment year 1975-76, or thereafter, any assessment year in which real property, or a portion thereof, is purchased, is newly constructed, or changes ownership (as defined in Code Sections 60 et seq. and 70 et seq.).
- (f) “Base year value” means the full cash value of real property as determined pursuant to Code Sections 50 and 110.1(a).
- (g) “Board” refers to each of the three-member Assessment Appeals Boards of the County.
- (h) “Chair” is the Chairperson of the Board.
- (i) “Continuance” is the postponement of a hearing or other proceeding to a subsequent day or time by the Board.
- (j) “Clerk” is the Clerk of the Board.
- (k) “County” is the County of Riverside.
- (l) “County Counsel” is the County legal advisor. County Counsel or his deputy shall be available for all hearings to give legal advice to the Board. A different deputy county counsel shall be available to render legal advice to the Assessor.
- (m) “Duplicate application” means an application for reduction filed by the Applicant, or his or her agent or attorney on his or her behalf, subsequent to an application for reduction previously filed by or on behalf of the same Applicant, that seeks the same relief with respect to the same property for the same year in issue. A subsequent application for reduction that seeks to amend a previously filed application for reduction shall not be considered a duplicate application for reduction.
- (n) “Economic unit” is the integrated combination of a parcel of land or contiguous parcels of land, and existing appurtenances, including structures affixed thereto, reasonably necessary to put the whole property to its

highest and best use.

- (o) “Equalization” is the determination by the Board of the correct full value for the property that is the subject of the hearing.
- (p) “Fair market value” or full cash value, as further defined in Code Sections 110 and 110.1, means the amount of cash or its equivalent which the property would bring if exposed for sale in the open market under conditions in which neither the buyer nor seller could take advantage of the exigencies of the other, and both the buyer and seller have knowledge of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes.
- (q) “Full value” means either the full cash value or the restricted value.
- (r) “Inflation factor” means the annually compounded adjustment to the base year value, not to exceed 2 percent of the prior year’s value, as determined pursuant to Code Section 51(a).
- (s) “Local roll” means the assessment roll of the County prepared by the Assessor pursuant to Code Section 601 et seq.
- (t) “Person affected” or “party affected” is any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the assessment appeals proceedings, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the application.
- (u) “Restricted value” means a value standard other than full cash value prescribed by the Constitution or by statute authorized by the Constitution.
- (v) “Supplemental assessment” means an assessment placed on the supplemental roll pursuant to Code Section 75.11.
- (w) “Supplemental roll” means the roll prepared or amended by the Assessor in accordance with the provisions of Chapter 3.5 of Part 0.5 of Division 1 of the Code (commencing with Section 75), and containing properties which have changed ownership or had new construction completed.

Rule 2. Board Functions and Jurisdiction

- (a) The functions of the Board are:
 - (1) To lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll.
 - (2) To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing.
 - (3) To hear and decide penalty assessments, and to review, equalize, and adjust escaped assessments on that roll, except escaped assessments made pursuant to Code Section 531.1 or penal assessment levied in respect thereto.
 - (4) To determine the classification of the property that is the subject of the hearing including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property so classified being exempt from property taxation.
 - (5) To determine the allocation of value to property that is the subject of the hearing.
 - (6) To exercise the powers specified in Code Sections 1605.5 and 1610.8.

- (7) To hear matters concerning the Assessor's allocation of exempt value. If a denial of exclusion was based on a determination of value or allocation of value, the Board may hear an application appealing such denial and make adjustments to the value or allocation of value.
- (b) Except as provided in subsections (a)(4) and (7) of this Rule, the Board has no jurisdiction to grant or deny exemptions, to consider allegations that claims for exemption from property taxes have been improperly denied, or to consider matters pertaining to an Applicant's eligibility for a property tax exemption.
- (c) The Board acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing.

Rule 3. Publication Giving Notice of Filing Period

Immediately upon delivery of the local roll to the Auditor, the Clerk shall give notice of the period during which assessment protests will be accepted, the place where they may be filed, and the time the Board will meet to equalize assessments by publication in a newspaper of general circulation in the County.

Rule 4. Location of Local Roll for Inspection

The local roll or a copy thereof shall be made available for inspection by all interested parties during regular office hours at the offices of the Assessor, Treasurer-Tax Collector, and Auditor-Controller. Copies of the local roll are also available for inspection at the district offices of the Assessor.

Rule 5. Hearings, Organization and Training

- (a) On the third Monday in July of each year, the Board shall meet to equalize assessments on the local roll, and shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of. All hearings before the Board shall be conducted in the manner provided in these Rules. Nothing herein requires the Board to conduct hearings prior to the final day for filing applications.
 - (1) Each Board shall sit during each week on a rotating basis as determined by the Clerk. The Board's schedule may be modified to accommodate the nature and duration of scheduled hearings.
 - (2) The time and place of meetings shall be Wednesday or Thursday, beginning at 9:00 a.m., in one of the meeting rooms at the County Administrative Center, 1st Floor, 4080 Lemon Street, Riverside, California, and Monday of each quarter, as determined by the Clerk, beginning at 9:00 a.m. in one of the meeting rooms at Riverside County Building, 2nd Floor, 38-686 El Cerrito Road, Palm Desert, CA 92211, or at alternate locations as determined by the County Board of Supervisors and posted by the Clerk.
 - (3) Neither the Clerk nor the Board shall provide bilingual interpreters for the hearings. The Applicant or the Applicant's agent must make arrangements to obtain their own interpreter if one is needed.
- (b) The organizational meeting of the Board shall be held on the third Monday in July of each year for purposes of equalization, organization, orientation, selection of Board Chairs, training and setting hearing dates. Written notice of the organizational meeting shall be given to the Board members and any alternates, County Counsel, the Assessor, and other interested parties at least 14 days prior to the meeting.
- (c) When a member or an alternate of the Board is reappointed by the County Board of Supervisors, such member or alternate shall successfully complete a course of training conducted by the State Board of Equalization pursuant to Code Section 1624.02 within 30 days of his or her reappointment. The certificate of completion for such course shall be submitted to the Clerk.

Rule 6. Assessment Appeals Application

No change in an assessment sought by a person affected shall be made unless the application procedures set forth in this Rule are followed:

(a) **Who may file**

The application shall be filed by the person affected or the person's agent, or a relative mentioned in Rule 28.

(b) **Agent authorization required**

If the application is made by an agent (other than a California licensed attorney who has been retained and authorized by the Applicant to file the application), the Applicant's written authorization to so act must be filed with the application as set forth below.

- (1) Application signed by agent. For purposes of signing an application on behalf of an Applicant, an agent shall be deemed to have been duly authorized if the Applicant's written agent authorization is on the application or attached to each application at the time it is filed with the Board.
- (2) Contents. An authorization that is attached to the application shall include the following:
 - (A) The date the agent authorization is executed;
 - (B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
 - (C) The specific parcel(s) 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 specific agent who is authorized to represent the Applicant;
 - (E) The Applicant's signature and title; and
 - (F) A statement that the agent will provide the Applicant with a copy of the application.
- (3) Business entity. If the Applicant is a corporation, limited partnership, or limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- (4) Retroactive authorization prohibited. An agent must have authorization to file an application at the time the application is filed. Retroactive authorizations are not permitted.
- (5) Original authorization. If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the Board. The application form shall show that the agent's authorization was attached to the application.

(c) **Signature and verification**

The application shall be in writing and signed by the Applicant, or the Applicant's agent, with the declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:

- (1) The person affected, a relative mentioned in Rule 28, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
- (2) An agent authorized by the Applicant as indicated in the agent's authorization portion of the application;
or
- (3) A California licensed attorney who has been retained by the Applicant and who has been authorized by the Applicant, prior to the time the application is filed, to file the application.

(d) **Forms and content; Filing fee**

- (1) Required information. The County shall provide, free of charge, forms on which applications are to be made. A separate application must be filed for each parcel, for each assessment being appealed. The application forms shall be in a form prescribed by the State Board of Equalization and shall require the Applicant to provide the following information:
 - (A) The name and address of the Applicant.
 - (B) The name and address of the Applicant's agent, if any. If the Applicant is represented by an agent, both the Applicant's actual mailing address and the agent's mailing address shall be provided on the application.
 - (C) The Applicant's written authorization for an agent, if any, to act on the Applicant's behalf.
 - (D) A description of the property which is the subject of the application sufficient to identify it on the assessment roll.
 - (E) The Applicant's opinion of the value of the property on the valuation date of the assessment year in issue.
 - (F) The roll value on which the assessment of the property was based.
 - (G) The facts relied upon to support the claim that the Board should order a change in the assessed value, base year value, or classification of the subject 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.
- (2) Filing fee. A filing fee of \$30.00 per application for each parcel is required at the time of filing an application. Applicants may qualify for a waiver of the filing fee based upon receipt of public assistance and/or income level. Applicants requesting a waiver of the filing fee must submit a signed fee waiver request form with the application. The Clerk shall provide a form on which Applicants may request the waiver of the filing fee, showing his or her financial condition under penalty of perjury.

If the Applicant prevails as a result of a full hearing before the Board on the merits of the application, the filing fee shall be refunded by the Clerk within 30 days of the Board's final decision. "Prevail" shall mean any change in assessed value made by the Board in favor of the Applicant.

- (3) Invalid application. An application that does not show the information required by paragraph (1) of this subsection or is submitted without the required filing fee (unless a signed fee waiver request form is included) is invalid and shall not be accepted by the Clerk or the Board. Prompt notice that an application is invalid shall be given by the Clerk to the Applicant and where applicable, the Applicant's agent. An Applicant or the Applicant's agent who has received notice shall be given a reasonable opportunity to correct any errors and/or omissions. Disputes concerning the validity of an application shall be resolved by the Board.
- (4) Valid application. An application that includes the correct information required by paragraph (1) of this subsection and the required filing fee (or a signed fee waiver request form in lieu of the filing fee) is valid and no additional information shall be required of the Applicant on the application form.
- (5) Permissible information. An application may include one or more reasons for filing the application. In addition, an application may include both property on the secured roll and property on the unsecured roll, provided that the properties are located at the same situs address.
- (6) Escape assessment. If an application appeals property subject to escape assessment resulting from an audit conducted by the Assessor, then all property, both real and personal, of the assessee at the same

profession, trade, or business location shall be subject to review, equalization, and adjustment by the Board, except when the property has previously been equalized for the year in question.

(e) Time for filing

- (1) Jurisdiction. Except as provided in Code Sections 619.2, 620, 620.5, 1603 and 1605, the Board has no jurisdiction to hear an application unless filed within the time periods specified below.
- (2) Regular filing period. An application appealing a regular assessment shall be filed with the Clerk during the regular filing period beginning July 2, but not later than November 30. A regular assessment is one placed on the assessment roll for the most recent lien date, prior to the closing of that assessment roll. Additionally, an application appealing a base year value for the most recent lien date, where that value is not the value currently on the assessment roll, shall be filed with the Clerk during the regular filing period beginning July 2, but not later than November 30.
- (3) Late notice of assessment. An application may be filed within 60 days of receipt of the notice of assessment or the mailing of the tax bill, whichever is earlier, when the taxpayer does not receive the notice of assessment described in Code Section 619 at least 15 calendar days prior to the close of the regular filing period. The application must be filed with an affidavit from the Applicant declaring under penalty of perjury that the notice was not timely received.
- (4) Escape assessment. An application appealing an escape assessment must be filed with the Clerk no later than 60 days after the date of mailing printed on the tax bill or the postmark date, whichever is later.
- (5) Supplemental assessment. An application appealing a supplemental assessment must be filed with the Clerk within 60 days after the date of mailing printed on the notice of assessment or the postmark date, whichever is later.
- (6) Misfortune or calamity. An application appealing a proposed reassessment made for property damaged by misfortune or calamity pursuant to Code Section 170 must be filed with the Clerk no later than 6 months after the date of mailing of the notice of proposed reassessment by the Assessor. The decision of the Board regarding the damaged value of property shall be final; however, the decision regarding the reassessment made pursuant to Code Section 170 shall create no presumption regarding the value of the property subsequent to the date of damage.
- (7) Timely filing. An application will be deemed to have been timely filed:
 - (A) If it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on the last day of the filing period or earlier within such period.
 - (B) If proof satisfactory to the Board establishes that the mailing occurred on the last day of the filing period or within such period. Any statement or affidavit made by an Applicant asserting such a timely filing must be made within one year of the last day of the filing period.
- (8) Private business postage meter. 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 Services postmark date, even if the private business postage meter date is the earlier of the two postmark dates.
- (9) Legal holiday; Weekend. 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 day shall be considered a legal holiday.

(f) Facsimile and other electronic filing prohibited

Applications transmitted by facsimile or other electronic means shall not be accepted for filing.

(g) Duplicate application

In the event that a duplicate application is filed with the Board, the Clerk may accept only the first application filed by or on behalf of the same Applicant, and may reject any duplicate application.

(h) Amendments and corrections

(1) Amendments within filing period. An Applicant or an Applicant's agent may amend an application until 5:00 p.m. on the last day upon which it might have been filed.

(2) Amendments after filing period. After the filing period has expired:

(A) An invalid application may be corrected in accordance with subsection (d)(3) of this Rule.

(B) The Applicant or the Applicant's agent may amend an application provided that the effect of the amendment is not to request relief additional to or different in nature from that originally requested.

(C) Upon request of the Applicant or the Applicant's agent, the Board, in its discretion, may allow the Applicant or the Applicant's agent to make amendments to the application (in addition to those specified in the preceding paragraphs (A) and (B)) to state additional facts claimed to require a reduction in the assessment that is the subject of the application.

(i) The Applicant or the Applicant's agent shall state the reasons for the request, which shall be made in writing and filed with the Clerk prior to any scheduled hearing, or may be made orally at the hearing.

(ii) As a condition to granting a request to amend an application, the Board may require the Applicant to sign a written agreement extending the two-year period provided in Code Section 1604.

(iii) If a request to amend is granted, and upon the request of the Assessor, the hearing on the matter shall be continued by the Board for no less than 45 days, unless the parties mutually agree to a different period of time.

(3) Applicant's opinion of value. An Applicant or an Applicant's agent shall be permitted to present testimony and other evidence at the hearing to support a full value that may be different from the opinion of value stated on the application. The presentation of such testimony or other evidence shall not be considered a request to amend or an amendment to the application.

Rule 7. Consolidation of Applications

(a) The Board, on its own motion or on a timely request of the Applicant or the Assessor, may consolidate applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the Board shall notify all parties of the consolidation.

(b) Separate applications concerning properties in the same ownership and/or used as an economic unit may be consolidated for hearing by the Board. Applications concerning properties held in different ownership but involving common questions of fact may be consolidated for hearing by the Board with the concurrence of the Assessor and the Applicants or their authorized agents.

Rule 8. Copy of Application, Amendment and Correction to Assessor

The Clerk shall transmit to the Assessor a copy of each application received, and each written request for amendment or correction that is received. A reasonable time shall be allowed before the hearing for the Assessor to obtain information relative to the property and the assessment thereof.

Rule 9. Withdrawal of Application

(a) Withdrawal

Except as provided herein, an application may be withdrawn by the Applicant at any time prior to the hearing by submitting a signed withdrawal form to the Clerk. If the Assessor has given the Applicant or the Applicant's agent written notice pursuant to Rule 25(d), and a copy of such notice has been filed by the Assessor with the Clerk, the application may be withdrawn only with the written agreement of the Assessor.

(b) Conditional withdrawal; Reinstatement request

(1) Agreement for roll correction. Except as provided herein, no conditional withdrawal shall be accepted. If an agreement for roll correction has been made by the parties pursuant to Code Section 4831(c), the Applicant or the Applicant's agent may file with the Clerk a withdrawal of the application on the condition that the Assessor enroll the agreed upon value for the subject property, provided that:

- (A) The assessment appeals conditional withdrawal form is completed and signed by the Applicant or the Applicant's agent;
- (B) The Assessor agrees in writing to the conditional withdrawal; and
- (C) The conditional withdrawal form includes the Applicant's written agreement extending and tolling indefinitely the two-year period under Code Section 1604.

(2) Reinstatement of application. If the agreed upon value is not enrolled for the subject property for the tax year covered by an application which was withdrawn pursuant to the preceding paragraph (1), the Board may reinstate the application provided that the Applicant or the Applicant's agent files with the Clerk a written request for reinstatement within 60 days from the date of mailing printed on the notice described below (as applicable) or the postmark date, whichever is later:

- (A) Notice from the County of a new value for the subject property for the tax year covered by the withdrawn application which is different from the value agreed upon by the parties; or
- (B) Notice from the Assessor that the roll entry for the subject property for the tax year covered by the withdrawn application is not subject to correction under Code Section 4831(c).

The reinstatement request must include a copy of the above described notice. The Applicant or the Applicant's agent shall serve a copy of the reinstatement request on the Assessor. The Clerk shall schedule a prehearing conference on the issue of the reinstatement request and notify the parties pursuant to Rule 14. Any evidence presented at this proceeding shall be limited solely to the request for reinstatement of the withdrawn application and may be considered by the Board only for such purpose.

Rule 10. Base Year Value Presumption

(a) Base year value appeal

The Board decision that the full cash value (as defined in Code Section 110) is lower than the adjusted base year value (the base year value adjusted to reflect inflation as prescribed by Code Section 110.1(f)) will not establish a new base year value, unless the base year value is the subject of the appeal.

(b) Time for filing base year value appeal

The full cash value determined for property that is purchased, is newly constructed, or changes ownership after the 1975 lien date, shall be conclusively presumed to be the base year value, unless an application for equalization is filed:

- (1) Within the time period specified in Code Section 1605 following a determination of new construction or change in ownership.

- (2) During the regular equalization period provided for in Code Section 1603 for the year in which the assessment is placed on the assessment roll, or is filed during the regular equalization period in any of the three succeeding years. Any determination of full cash value by the Board or by a court of law resulting from such filing shall be conclusively presumed to be the base year value beginning with the lien date of the assessment year in which the appeal is filed.
- (3) At any time after the time period specified in the preceding paragraphs (1) or (2) if the Applicant claims that an erroneous change in ownership determination occurred.

(c) Correction of base year value; Time for filing appeal

Any base year value determined pursuant to Code Section 51.5 shall be conclusively presumed to be the base year value unless an application is filed during the regular equalization period in the year in which the error was corrected or during the regular equalization period in any of the three succeeding years. Once an application is filed, the base year value determined pursuant to that application shall be conclusively presumed to be the base year value for that assessment event.

(d) Base year value determination; Presumption

An application for equalization made pursuant to Code Sections 1603 or 1605, when determined, shall be conclusively presumed to be the base year value for that assessment event.

Rule 11. Exchange of Information

(a) Request for exchange of information

- (1) Request by parties. When the assessed value of the property involved, before deduction of any exemption accorded the property, is \$100,000 or less, the Applicant may file a written request for an exchange of information with the Assessor; and when the assessed value, before deduction of any exemption exceeds \$100,000, either the Applicant or the Assessor may request such an exchange.
- (2) Time for filing request. The request may be filed with the Clerk at the time an application for hearing is filed or may be submitted to the other party and the Clerk at any time prior to 30 days before the commencement of the hearing. For purposes of determining the date upon which the exchange was deemed initiated, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information shall control. The Clerk shall at the earliest opportunity forward a copy of any request filed with the application to the other party.
- (3) Contents. The request shall contain the basis of the requesting party's opinion of value for each valuation date and the following data:
 - (A) 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 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.
 - (B) 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.
 - (C) Cost data. If the opinion of value is to be supported with evidence of replacement cost, there shall be presented:
 - (i) With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.

- (ii) With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use.
- (iii) With regard to both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

(4) Reasonable notice of subject matter. 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

- (1) Time for filing response. If the party requesting an exchange of data under this 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.
- (2) Contents. 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.
- (3) Completing exchange process. 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 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) Failure to comply

If one party initiates a request for information and the other party does not comply within the time specified in subsection (b) of this Rule, 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 noncomplying 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.

Rule 12. Production and Inspection Demands

(a) Code Section 441 request by Assessor; Continuance

The Assessor may require for assessment purposes that the Applicant or the Applicant's agent make available for examination information or records specified in Code Section 441(d). Should the Applicant or the Applicant's agent not comply with the request and introduces any requested materials or information at the Board hearing, then in accordance with Code Section 441(h), the Assessor may request and shall be granted a continuance for a reasonable period of time.

(b) Code Section 408 request by Applicant; Continuance

The Applicant or Applicant's agent may request to inspect or copy information or records specified in Code Section 408(d) and (e). Should the Assessor not comply with the request and introduces any requested

materials or information at the Board hearing, then in accordance with Code Section 408(f)(3), the Applicant or the Applicant's agent may request and shall be granted a continuance for a reasonable period of time.

(c) Extension of two-year limitation period

The continuance set forth in this Rule shall extend the two-year period specified in Code Section 1604(c) for a period of time equal to the period of the continuance.

Rule 13. Subpoenas

(a) Subpoenas for personal attendance at hearing

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 on authorization from the Board may issue subpoenas for the attendance of witnesses at the hearing. The Board may issue a subpoena on its own motion. All subpoenas shall be obtained from the Board.

(b) Subpoenas for production of documents at hearing

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 the Code of Civil Procedure Section 1985.

(c) Requesting issuance of subpoena

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 may, whenever possible, issue subpoenas pursuant to Code Sections 1609.4 and 1609.5. 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.

(d) Deposition subpoenas prohibited

No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board.

(e) Service; Witness fees and mileage

- (1) A subpoena may be served on any resident of the State of California or any person or business entity found within the state.
- (2) 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.

In the event a State Board of Equalization employee is subpoenaed pursuant to Code Section 1609.5 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.

Rule 14. Prehearing Conference

- (a) A prehearing conference may be set by the Clerk at the request of the Applicant or the Applicant's agent, the Assessor, or at the direction of the Board. The purpose of a prehearing conference is to resolve issues such as, but not limited to, clarifying and defining issues, determining the status of exchange of information requests, subpoenas, stipulating to matters on which agreement has been reached, combining applications into a single hearing, bifurcating the hearing issues, and scheduling a date for a hearing officer or the Board to consider evidence on the merits of the application.

- (b) The Clerk shall set the matter for a prehearing conference and notify the Applicant or the Applicant's agent and the Assessor of the time and date of the conference. Notice of time, date, and place of the conference shall be given not less than 30 days prior to the conference, unless the Assessor and the Applicant stipulate orally or in writing to a shorter notice period.

Rule 15. Time for Hearing and Decision

(a) Two-year limitation period

A hearing must be held and a final determination made on the application within two years of the timely filing of an application for reduction in assessment submitted pursuant to Code Section 1603(a), unless the Applicant or the Applicant's agent and the Board mutually agree in writing or on the record to an extension of time.

(b) Determination not made within two-year period

(1) Applicant's opinion of value; Exceptions. If the hearing is not held and a determination is not made within the time specified in subsection (a) of this Rule, the Applicant's opinion of value stated in the application shall be conclusively determined by the Board to be the basis upon which property taxes are to be levied, except when:

- (A) The Applicant has not filed a timely and complete application; or
- (B) The Applicant has not submitted a full and complete property statement as required by law with respect to the property which is the subject of the application; or
- (C) The Applicant has not complied fully with a request for the exchange of information under Rule 11 or with the provisions of Code Section 441(d); or
- (D) Controlling litigation is pending. "Controlling litigation" is litigation which is:
 - (i) Pending in a state or federal court whose jurisdiction includes the county which the application was filed in; and
 - (ii) Directly related to an issue involved in the application, the court resolution of which would control the resolution of such issue at the hearing; or,
- (E) The Applicant has initiated proceedings to disqualify a Board member pursuant to Code Section 1624.4 within 90 days of the expiration of the two-year period required by Code Section 1604.

(2) Base year value appeals. For applications involving base year value appeals that have not been heard and decided by the end of the two-year period provided in Code Section 1604 and where the two-year period has not been extended pursuant to subsections (a) or (b) of this Rule, the Applicant's opinion of value will be entered on the assessment roll for the tax year or years covered by the pending application, and will remain on the roll until the fiscal year in which the Board makes a final determination on the application. No increased or escape taxes other than those required by a change in ownership or new construction, or resulting from application of the inflation factor to the Applicant's opinion of value shall be levied for the tax years during which the Board fails to act.

(3) Decline in value; Personal property. For applications appealing decline in value and personal property assessments that have not been heard and decided by the end of the two-year period provided in Code Section 1604, the Applicant's opinion of value will be enrolled on the assessment roll for the tax year or years covered by the pending application.

(c) Disqualification proceedings; Extension

If the Applicant has initiated proceedings pursuant to subsection (b)(1)(E) of this Rule, the two-year time

period described in subsection (a) shall be extended 90 days.

(d) Denial of timely hearing; Notice

- (1) Notice required. The Applicant shall not be denied a timely hearing and determination pursuant to subsection (a) of this Rule, by reason of any of the exceptions enumerated in subsection (b) herein, unless, within two years of the date of the application, the Board, or the Clerk at the direction of the Board, gives the Applicant and/or the Applicant's agent written notice of such denial. The notice shall indicate the basis for the denial and inform the Applicant of his or her right to protest the denial. If requested by the Applicant or the Applicant's agent, the Clerk shall schedule a hearing on the validity of the application and shall so notify the Applicant, the Applicant's agent, and the Assessor.
- (2) Controlling litigation. When a hearing is postponed or not scheduled because controlling litigation is pending, the notice to the Applicant shall identify the controlling litigation by the name of the case, the court number or the docket number of the case, and the court in which the litigation is pending. If a hearing is postponed because controlling litigation is pending, the hearing must be held and a final determination made within a period of two years after the application is filed, excluding the period of time between the notice of pending litigation and the date that the litigation becomes final.

Rule 16. Notice of Hearing

(a) Scheduling hearings by Clerk

After the filing of an application for reduction of an assessment, the Clerk shall set the matter for hearing before the Board.

(b) Notice to Applicant

- (1) Manner of notification. The Clerk shall notify the Applicant or Applicant's agent in writing by personal delivery or by depositing the notice of hearing in the United States mail directed to the address given in the application. If requested by the Applicant, the Clerk may electronically transmit the notice to the Applicant.
- (2) Content of notice. The notice shall designate the time and place of the hearing. It shall also include a statement that the Board is required to find the full value of the property from the evidence presented at the hearing and that the Board can raise, under certain circumstances, as well as lower or confirm the assessment being appealed. The notice shall include a statement that an application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the Applicant at the site which may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.
- (3) Notice period; Exceptions. The notice of the time and place of hearing shall be given not less than 45 days prior to the hearing unless notice has been waived or a shorter notice is stipulated to by the Assessor and the Applicant or the Applicant's agent pursuant to Code Section 1605.6.

(c) Notice to Assessor

The Clerk shall notify the Assessor of the time and place of the hearing at the time of, or prior to, the giving of notice of hearing to the Applicant or the Applicant's agent. If requested by the Assessor, the Clerk may electronically transmit the notice to the Assessor.

(d) Reply notice required

- (1) Return of reply notice. Included with the notice of hearing shall be a reply notice addressed to the Clerk

for confirmation of the Applicant's attendance at the hearing, request for a one-time postponement, or withdrawal of the application scheduled for hearing. This reply notice must be returned to the Clerk so that it is received at least 21 days prior to the hearing date.

- (2) Untimely return of reply notice. If no reply notice has been received by the Clerk at least 21 days prior to the hearing date, the Assessor shall have, on the date of the hearing, the option of requesting that the hearing be continued to a later date. A return of the reply notice that is received less than 21 days prior to the hearing date is deemed to be a failure to provide full and complete information to the Clerk pursuant to this Rule such that if a hearing and decision of the Board may not occur within two years of the filing of the application, the provisions of Code Section 1604(c) shall not apply and the Board shall advise the Applicant that a timely hearing and determination is being denied as provided by Code Section 1604(c) and Rule 15.

(e) Notice of raised assessment by Board

When proposing to raise an assessment on its own motion without an application for reduction pending before it, the Board shall give notice of the hearing in the manner provided herein below not less than 20 days prior to the hearing unless notice is waived by the assessee or his or her agent in writing in advance of the hearing or orally at the time of the hearing or a shorter notice period is stipulated to by the Assessor and the assessee or his or her agent. The notice shall be given to the assessee as shown on the latest local roll by depositing the notice in the United States mail directed to the assessee at the latest address of the assessee available to the Assessor on file in the records in the Assessor's office. It shall contain:

- (1) A statement that a hearing will be held before the Board to determine whether or not the assessment shall be raised;
- (2) The time and place of the hearing;
- (3) The Assessor's parcel number or numbers of the property as shown on the local roll;
- (4) A statement that the Board is required to find the full value of the property from the evidence presented at the hearing; and
- (5) The amount by which it is proposed that the assessment be raised.

(f) Notice when hearing vacated

If the hearing on a particular application is vacated for any reason, the Clerk shall notify the Applicant or his or her agent of the new time, date and place of the hearing not less than 10 days prior to the new hearing date, unless the Assessor and the Applicant or his or her agent stipulate orally or in writing to a shorter notice period.

Rule 17. Postponement and Continuance

(a) Postponement

- (1) Timely initial request. The Applicant and/or the Assessor are allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence.
 - (A) 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 Code Section 1604, the postponement shall be contingent upon the Applicant's 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.
 - (B) 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, but the Board, in its discretion, may grant such a

request.

- (2) Subsequent requests and late initial request. Any subsequent requests for postponement of a scheduled hearing, or any initial request for postponement made less than 21 days before the hearing date is scheduled to commence, shall be made in writing, contain facts demonstrating good cause for the postponement, and submitted to the Board for consideration. A requesting party who has been granted two prior postponements or whose application was reinstated after denial for lack of appearance is required to appear in person when the Board considers his or her postponement request and must be prepared to proceed on the merits immediately if the request is denied.
- (3) Stipulation: Good cause. A stipulation by an Applicant and the Assessor shall be deemed to constitute good cause, but shall result in extending and tolling indefinitely the two-year limitation period subject to termination of the agreement by 120 days written notice by the Applicant.
- (4) Information exchange dates. Any information exchange dates remain in effect based on the originally scheduled hearing date notwithstanding the hearing postponement, except as provided in Rule 11.

(b) Continuance

- (1) At the hearing, the Board may continue a hearing to another date. If the Applicant requests a continuance within 90 days of the expiration of the two-year period specified in Code Section 1604, the Board may require a written extension signed by the Applicant extending and tolling the two-year period indefinitely subject to termination of the agreement by 120 days written notice by the Applicant.
- (2) The Clerk shall inform the Applicant or the Applicant's agent 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.

Rule 18. Disqualification of Board Member

(a) Party's objection

The party affected or the party's agent, or the Assessor, may file with the Clerk a written statement objecting to the hearing of a matter before a member of the Board.

- (1) Contents. The statement shall set forth the facts constituting the ground of the disqualification of the member and shall be signed by the party affected or the party's agent, or by the Assessor.
- (2) Time to file. The statement shall be filed with the Clerk at the earliest practicable opportunity after discovery of the facts constituting the ground of the member's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before such member.
- (3) Service. Copies of the statement shall be served by the presenting party on each party to the proceeding and on the Board member alleged to be disqualified.
- (4) Separate challenges. If objections are made to more than one Board member, the objecting party shall file a separate statement for each Board member.

(b) Challenged member's answer

Within 10 days after filing of the statement or 10 days after service of it on him or her, whichever is later, the Board member may file with the Clerk a written answer:

- (1) Consent. Consenting to the proceeding being heard by another member, in which event the Clerk shall appoint a replacement member; or
- (2) Denial. Denying his or her disqualification, which answer may admit or deny any or all of the facts

alleged in the statement and set forth any additional facts relevant to his or her denial of disqualification.

The Clerk shall forthwith transmit a copy of such answer to each party.

(c) Verification required

Every statement and answer shall be verified by oath in the manner prescribed by Code of Civil Procedure Section 446.

(d) Selection of member

The question of the member's disqualification shall be heard and determined by a Board member, other than the member subject to the disqualification challenge, agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the Clerk. Within five days after the expiration of the time allowed by this Rule for the member to answer, the Clerk shall assign a member to hear and determine the matter of the disqualification. Once the member has been selected, that member shall determine the qualification of the challenged member.

Rule 19. Conflict of Interest

(a) Participation by interested member prohibited

No member of the Board shall knowingly participate in any Board proceeding wherein the member has an interest in either the subject matter of or 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. A violation of this subsection shall be cause for removal under Code Section 1625.

(b) Financial interest

It shall be a conflict of interest for a Board member to hear or decide any matter in which he or she has a financial interest (as defined in Government Code Section 87103) and a Board member shall disqualify himself or herself forthwith upon becoming aware of such conflict.

(c) Good cause

A Board member may also disqualify himself or herself from any matter pending before the Board for good cause, which shall be stated on the record.

(d) Replacement member

The Clerk may appoint a replacement member to substitute for the disqualified member.

Rule 20. Board Contacts and Evidence Outside of Hearing

(a) Receipt of evidence outside of hearing

After an application for equalization has been filed with the Clerk, no member of the Board shall solicit or receive information outside of the public hearing relating to said application. Receipt of unsolicited letters or other documents shall not constitute a violation of this subsection but shall be fully disclosed to the parties and filed with the Clerk.

(b) View of subject property

After an application for equalization has been filed with the Clerk, no member of the Board shall knowingly view the subject property except as provided herein. Where during the course of a hearing it appears that one or more Board members desire to view the subject property, the hearing may be continued for that purpose with the consent of the Applicant. When the hearing is continued, the Board, as a body, may view the site and may be accompanied by proponents, opponents, and other interested parties.

(c) Discussion of pending matters

No member of the Board shall, after an application for equalization has been filed with the Clerk, discuss said matter with proponents, opponents, or other interested parties, except in the course of and during said public hearing and authorized private deliberations thereon. Nothing herein shall prohibit Board members from discussing a pending matter with County Counsel as their legal advisor.

(d) Contacts with County staff on matters for which hearings are required

No member of the Board shall, after an application for equalization has been filed with the Clerk, solicit or receive any substantive information from County staff outside of the public hearing on said matters. This subsection does not apply to those matters which have broad application in the County as distinguished from specific application to individual parcels of property that are or will be the subject of a hearing. Nothing herein shall prohibit Board members from discussing a pending matter with the Clerk or with County Counsel as their legal advisor.

Rule 21. Selection of Board Chair; Order and Decorum at Board Proceedings

- (a) The members of the Board shall select one of their members to act as Chair and to preside over all hearings. This function may be rotated among Board members at any time. The Chair 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.
- (b) It is the duties of the Chair to conduct Board proceedings in an orderly fashion and request that all persons in attendance act respectfully and courteously to one another. Personal attacks are unacceptable behavior. A person who disrupts any Board proceedings or refuses to comply with the admonishment by the Chair may be subject to removal by law enforcement.

Rule 22. Quorum and Vote Required

(a) Majority vote; Exception

No hearing before the Board shall be held unless a quorum (consisting of two members of the Board) is present. Except as otherwise provided in Rule 21, no decision, determination, or order shall be made by the Board by less than a majority vote of all members of the Board who have been in attendance throughout the hearing.

(b) Demand for full Board

A hearing must be held before the full Board if either the Applicant or the Assessor so demands. In the event that only a quorum is present and the Applicant demands a hearing before the full Board, the Board may request that the Applicant extend the two-year period provided in Code Section 1604 if the demand precludes the matter from being heard before the expiration of the two-year period. If the Applicant does not extend the two-year period as requested, the Board may deny the Applicant's demand for a hearing before a full Board.

(c) Less than a full Board

If a hearing takes place before a Board consisting of two members and they are unable to reach a majority decision, the application shall be reheard before the full Board. In any case wherein the hearing takes place before less than the full Board, the parties may stipulate that the absent member may read or otherwise become familiar with the record and participate in the vote on the decision.

Rule 23. Proceedings Recorded

- (a) All proceedings of the Board shall be recorded. If a party makes a request for a transcript at the time of or after the hearing, he or she shall make arrangements to obtain a copy of the official audio recording so that the transcript may be made. A copy of the transcript shall be given to the Clerk. All expenses incurred for the

transcript shall be paid by the party requesting the transcript.

- (b) The Applicant, at the Applicant's own expense, may have the proceeding reported by a stenographic reporter.
- (c) If a stenographic reporter is present, any party may request that the Board designate the reporter's transcript as the official record of the proceeding. If the Board grants the request, the parties shall have an opportunity to review and correct the transcript within 30 days after being notified by the stenographic reporter that the transcript is available. The reporter's transcript shall be deemed as the official record of the proceeding upon being filed with the Board.

Rule 24. Request for Findings of Fact

- (a) If an Applicant or the Assessor desires written findings of fact, his or her request must be in writing and submitted to the Clerk before commencement of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons his or her request at this time, the other party may orally or in writing renew the request, and accompany the request with payment of the required fee.
- (b) Parties shall refer to the Clerk for the required fee for preparation and delivery of written findings of fact. If, at the conclusion of the hearing, a party requesting written findings has failed to pay the required fee, the Board need not prepare the written findings. The Board may deny a request made after the conclusion of the hearing that seeks to waive written findings.

Rule 25. Hearing Procedures

Hearings on applications shall proceed as follows:

(a) Appearance required

The Chair or the Clerk shall announce the number of the application and the name of the Applicant. The Chair shall then determine if the Applicant or the Applicant's agent is present. If neither is present, the Chair shall ascertain whether the Clerk has notified the Applicant of the time and place of hearing. The Clerk shall review the mailing of notice for compliance with the requirements of Rule 16.

- (1) Notice to Applicant. If the notice of hearing has not been given, the hearing shall be postponed to a later date and the Clerk directed to give proper notice thereof to the Applicant.
- (2) Denial for lack of appearance; Good cause postponement. If the notice has been given and neither the Applicant nor the Applicant's agent is present, the application shall be denied for lack of appearance, or, for good cause of which the Board is timely informed prior to the hearing date, the Board may postpone the hearing.
- (3) Reinstatement; Good cause. The Board may order the reinstatement of an application that was denied for lack of appearance in those cases where the Applicant furnishes evidence in writing of good cause for the failure to appear or to make a timely request for postponement. The written request for reinstatement must be filed with the Clerk and bear a postmark within 60 days from the date of mailing of the notification by the Clerk of the Board's action denying the application due to lack of appearance. Applicants who fail to timely request reinstatement, or whose requests for reinstatement are denied, may file an appeal of the base year value during the next regular filing period in accordance with Code Section 80.

(b) Preliminary matters

If the Applicant or the Applicant's agent is present, the Chair or the Clerk shall announce the nature of the application, the assessed value as it appears on the local roll and the Applicant's opinion of the value of the property. The Chair may request that either or both parties briefly describe the subject property, the issues the Board will be requested to determine, and any agreements or stipulations agreed to by the parties.

(c) Order of presentation

In applications where the Applicant has the burden of proof, the Board shall require the Applicant or the Applicant's agent to present his or her evidence first, and then the Board shall determine whether the Applicant has presented proper evidence supporting his or her position. This is sometimes referred to as the burden of production. In the event the Applicant has met the burden of production, the Board shall then require the Assessor to present his or her evidence. The Board shall not require the Applicant to present evidence first when the hearing involves:

- (1) Penalty. A penalty portion of an assessment.
- (2) Dwelling; Escape assessments. The assessment of an owner-occupied single-family dwelling or the appeal of an escape assessment, and the Applicant has filed an application that provides all of the information required in Rule 6(d) and has supplied all information as required by law to the Assessor. In those instances, the Chair shall require the Assessor to present his or her case to the Board first. With respect to escape assessments, the presumption in favor of the Applicant provided in Rule 26(d) does not apply to appeals resulting from situations where an Applicant failed to file a change in ownership statement, a business property statement, or to obtain a permit for new construction.
- (3) Purchase price not enrolled. A change in ownership and the Assessor has not enrolled the purchase price, and the Applicant has provided the change of ownership statement required by law. The Assessor bears the burden of proving by a preponderance of evidence that the purchase price, whether paid in money or otherwise, is not the full cash value of the property.

(d) Assessor's request for increase

- (1) Notice required. When the Assessor requests the Board find a higher assessed value than he or she placed on the roll and offers evidence to support the higher value, the Chair shall determine whether or not the Assessor gave notice in writing to the Applicant or the Applicant's agent by personal delivery or by deposit in the United States mail directed to the address given on the application. If notice and a copy of the evidence offered have been supplied at least 10 days prior to the hearing, the Assessor may introduce such evidence at the hearing.
- (2) Assessor presents evidence first. When the Assessor proposes to introduce evidence to support a higher assessed value than the value on the roll, the Assessor no longer has the presumption accorded in Rule 26(a) and the Assessor shall present evidence first at the hearing, unless the Applicant has failed to supply all the information required by law to the Assessor.
- (3) The foregoing notice requirement shall not prohibit the Board from a finding of a higher assessed value when it has not been requested by the Assessor.

(e) Conduct of hearing

- (1) All testimony shall be taken under oath or affirmation.
- (2) The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection.
- (3) A full and fair hearing shall be accorded the application. There shall be reasonable opportunity for the presentation of evidence, for cross-examination of all witnesses and materials proffered as evidence, for argument, and for rebuttal.
- (4) The party having the burden of proof shall have the right to open and close the argument.
- (5) If any party intends to offer in evidence at the hearing a written opinion of value, including, but not

limited to an appraisal report, that party shall cause the author of the written opinion of value or appraisal report, to be present at the hearing and to be available for cross-examination by the other party and by members of the Board. Notwithstanding the foregoing, the parties may stipulate to the admissibility of the written opinion of value or appraisal report or portion thereof without the presence of the author.

(f) Proper evidence

The Board may act only upon the basis of proper evidence admitted into the record. Board members or hearing officers may not act or decide an application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research.

(g) Public hearings; Exceptions

Hearings by Boards and hearing officers shall be open, accessible, and audible to the public except that:

- (1) Deliberation. Upon conclusion of the evidentiary portion of the hearing, the Board or hearing officer may take the matter under submission and deliberate in private in reaching a decision; and
- (2) Trade secrets. The Board or hearing officer may grant a request by the Applicant or the Assessor to close to the public a portion of the hearing relating to trade secrets. For purposes of this Rule, a “trade secret” is that information defined by Civil Code Section 3426.1.
 - (A) Declaration under penalty of perjury. Such a request may be made by filing with the Clerk a declaration under penalty of perjury that evidence is to be presented by the Assessor or the Applicant that relates to trade secrets whose disclosure to the public will be detrimental to the business interests of the owner of the trade secrets. The declaration shall state the estimated time it will take to present the evidence.
 - (B) Closed hearing; Confidential. Only evidence relating to the trade secrets may be presented during the time the hearing is closed, and such evidence shall be confidential unless otherwise agreed by the party to whom it relates.

Rule 26. Burden of Proof

(a) Presumed Assessor properly performed duties

Subject to exceptions set by law, it is presumed that the Assessor has properly performed his or her duties. The effect of this presumption is to impose upon the Applicant the burden of proving that the value on the assessment roll is not correct, or, where applicable, the property in question has not been otherwise correctly assessed. The law requires that the Applicant proceed to present independent evidence relevant to the full value of the property or other issue presented by the application.

(b) Preponderance of evidence

If the Applicant has presented evidence, and the Assessor has also presented evidence, then the Board must weigh all of the evidence to determine whether it has been established by a preponderance of the evidence that the Assessor’s determination is incorrect. The presumption that the Assessor has properly performed his or her duties is not evidence and shall not be considered by the Board in its deliberations.

(c) Penalty assessment

The Assessor has the burden of establishing the basis for imposition of a penalty assessment.

(d) Dwelling; Escape assessment

Exceptions to subsection (a) apply in any hearing involving the assessment of an owner-occupied single-family dwelling or an escape assessment. In such instances, the presumption in Code Section 167 affecting the burden of proof in favor of the Applicant who has supplied all information to the Assessor as required by

law imposes upon the Assessor the duty of rebutting the presumption by the submission of evidence supporting the assessment.

(e) Purchase price presumption

In hearings involving change in ownership, except as provided in Code Section 110, the purchase price is rebuttably presumed to be the full cash value. The party seeking to rebut the presumption bears the burden of proof by a preponderance of the evidence.

(f) Weighing evidence

In weighing evidence, the Board shall apply the same evidentiary standard to the testimony and documentary evidence presented by the Applicant and the Assessor. No greater relief may be granted than is justified by the evidence produced during the hearing.

Rule 27. Legal Counsel for Applicant and Assessor

The Applicant and the Assessor may be represented by legal counsel. Individual deputies in the office of County Counsel may represent the Assessor and the Board, as long as the same deputy does not represent both parties.

Rule 28. Personal Appearance by Applicant or Agent

(a) Appearance required; Waiver

The Applicant must appear personally at the hearing or be represented by an agent, unless the Applicant's appearance has been waived by the Board in accordance with Rule 29. If the Applicant is represented by an agent, the agent shall be thoroughly familiar with the facts pertaining to the matter before the Board.

(b) Agent authorization to appear

(1) Authorization required. If the application was filed by the Applicant, any person (other than a California licensed attorney retained by the Applicant or a person mentioned in subsections (c), (d) except an agent, or (e)) who appears at the hearing purporting to act as agent for the Applicant shall first file with the Clerk a written authorization, signed by the Applicant, to represent the Applicant at the hearing.

(2) Change in representation. If at the hearing the Applicant is represented by a person other than the person who was originally authorized by the Applicant to appear at the hearing, that person shall present to the Board a written authorization signed by the Applicant indicating the Applicant's consent to the change in representation.

(3) Contents of authorization. The written authorization required pursuant to this Rule shall include the information required by Rule 6(b) and shall clearly state that the agent is authorized by the Applicant to appear at hearings before the Board.

(c) Common ownership property

If the property is held in joint or common ownership or in co-ownership, the presence of the Applicant or any one of the owners shall constitute a sufficient appearance.

(d) Appearance by business entity

Where the Applicant is a corporation, limited partnership, or a limited liability company, the business entity shall make an appearance by the presence of any officer, employee, or an authorized agent, thoroughly familiar with the facts pertaining to the matter before the Board.

(e) Appearance by family member

A husband may appear for his wife, or a wife for her husband, and sons or daughters for parents or vice versa.

(f) Prior agent authorization

If an agent is previously authorized by the Applicant to file an application, no further authorization is required for that agent to represent the Applicant at the subsequent hearing for that application currently on file with the Clerk.

Rule 29. Examination of Applicant by Board

(a) Examination on oath

Except as hereinafter provided, no reduction of an assessment or change in ownership or new construction determination shall be made unless the Board examines, on oath, the Applicant or the Applicant's agent concerning the value of the property and/or the facts upon which the change of ownership or new construction determination is based, and the Applicant or the Applicant's agent attends and answers all questions pertinent to the inquiry.

(b) Stipulation as to value

In the event there is filed with the Board a written stipulation, signed by the Assessor and County legal advisor on behalf of the County and by the person affected or the authorized agent making the application, as to the full value and assessed value of the property and/or 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 Board may, at a public hearing:

- (1) Accept the stipulation, waive the appearance of the person affected or the agent and change the assessed value in accordance with Code Section 1610.8, or,
- (2) Reject the stipulation or set or reset the application for reduction for hearing.

(c) Waiver of examination

The Board may, in its discretion, waive the examination of the Applicant or the Applicant's agent if the Board and the Assessor are satisfied that the issues raised by the application and the facts pertaining thereto have been fully considered by the Board in previous years or fully presented in the application, and if the Applicant or the Applicant's agent requests such waiver in the application. The Board shall consult with the Assessor and shall act promptly on any request for waiver and give written notice of its decision no less than 30 days before commencement of the hearing on the application. If the Board waives the examination of the Applicant or the Applicant's agent, it shall decide the case on the merits of the application and on the basis of any evidence properly produced at the hearing by the Assessor.

Rule 30. Decision

(a) Board determination

- (1) Full 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 SBE 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.
- (2) Classification; Change in ownership; Other issues. 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. The Board shall provide to the Clerk such details as are

necessary for the implementation of the Board's decision.

(b) Jurisdiction

- (1) 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 the 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.
- (2) Appraisal unit. 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.
 - (A) 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.
 - (B) 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.
- (3) 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.

(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

- (1) Similar properties. 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.
- (2) 90 day rule. 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.
- (3) Legal restrictions; Presumption. The Board shall presume the zoning or other legal restrictions, of the types described in 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 describe 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.

Rule 31. Notice and Clarification of Decision

(a) Finality of decision

A 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) Conclusion of hearing. 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. The Board may provide a written notice of the decision.
- (2) Written notice of decision. A written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the Board at the conclusion of the hearing. The Board shall issue a written notice of the 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 United States mail addressed to the Applicant or to the Applicant's agent at the address given in the application.
- (3) Findings of fact requested. 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 period specified in Code Section 1604, 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) Proposed findings of fact

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 to be provided.

(c) Clarification of findings of fact

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.

Rule 32. Reconsideration and Rehearing

The decision of the Board upon an application is final. The Board shall not reconsider or rehear an application or modify a decision, unless:

- (a) The decision reflects a ministerial clerical error; or
- (b) The decision was entered as a result of the Applicant's failure to appear for the hearing and within the period established pursuant to Rule 25(a), the Applicant furnishes evidence establishing, to the satisfaction of the Board, excusable good cause for the failure to appear.

Attachment A to Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside. Pursuant to Resolution #2009-263 adopted by the Board of Supervisors of the County of Riverside, in regular session assembled on July 21, 2009:

HEARING OFFICERS

Ordinance No. 510 authorizes the Board of Supervisors to appoint five (5) assessment appeal hearing officers (“hearing officer”) to hear and decide certain assessment appeal applications. Pursuant to Resolution No. 2009-114, all Assessment Appeals Board members (“Board Members”) are eligible to serve as hearing officers during their terms of office.

This Attachment A describes the procedures for selecting the five (5) hearing officers from the eligible Board Members. It also describes the jurisdiction of hearing officers and the applicable hearing procedures.

Unless otherwise specified herein, the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside apply to hearings conducted by hearing officers.

Rule A1. Selection of hearing officers

Eligible and Available List

At the annual organizational meeting of the Assessment Appeals Boards, each Board Member shall submit his or her name to the Clerk of the Board if he or she would like to serve concurrently as a hearing officer. The Clerk of the Board shall compile a list of the names submitted (the “Eligible List”) and shall rank them based on the number of years they have served on the Board. The Board Members with the most seniority shall be first on the Eligible List and the remaining members shall appear in descending order of seniority. The Clerk of the Board shall then place the first five (5) Board Members on the Eligible List on a second list (the “Available List”) and the Board Members on the Available List shall be available to serve as hearing officers until the next annual organizational meeting.

Rotation

At the next annual organizational meeting, the Board Members on the Available List shall rotate to the bottom of the Eligible List, unless they want to be removed from the Eligible List. The Clerk of the Board shall place on the Available List the next five (5) Board Members on the Eligible List. This rotation process shall continue at each annual organizational meeting. In the event, there are ever five (5) or fewer Board Members on the Eligible List, all Board Members on the Eligible List shall be placed on the Available List.

Service

The Clerk of the Board shall notify the Board Member at the top of the Available List that hearing officer services are required on a particular day. If the Board Member can serve as a hearing officer on the specified day, he or she shall conduct all hearings scheduled on that day. At the end of the day, the Board Member shall rotate to the bottom of the Available List. This notification and rotation process shall continue each time hearing officer services are required. If there is only one Board Member on the Available List, the Clerk of the Board shall notify that Board Member that hearing officer services are required.

Inability to Serve or Disqualification

If the Board Member notified is unable to serve or is disqualified by either the applicant or Assessor, the Clerk of the Board shall notify the next Board Member on the Available List that hearing officer services are required. A Board Member who is unable to serve or is disqualified shall not rotate to the bottom of the

Available List and the Clerk of the Board shall notify that Board Member the next time hearing officer services are required.

If the Board Member who is unable to serve or is disqualified is the only Board Member on the Available List, the Clerk of the Board shall notify the Board Member at the top of the Eligible List that his or her services are needed. In the event there are no Board Members on the Eligible List, the applicant shall be set for hearing before an Assessment Appeals Board.

Rule A2. Role of Hearing Officers

Hearing officers conduct hearings on property assessment disputes between taxpayers and the Assessor. Hearing officers adjust property assessments and direct the appropriate County department to make changes, additions and cancellations to the local roll as necessary.

Rule A3. Jurisdiction of Hearing Officers

Pursuant to Ordinance No. 510, hearing officers may hear and decide applications where all the following apply:

- 1) The applicant is the assessee and has filed an application under Revenue and Taxation Code Section 1603; and
- 2) The assessed value of the property under consideration, as shown on the current assessment roll, does not exceed five hundred thousand dollars (\$500,000); or the property under consideration is a single family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less regardless of value; and
- 3) The applicant has requested that the hearing be held before a hearing officer.

Rule A4. Hearing Procedures

Hearing officers shall conduct hearings in accordance with the provision of Revenue and Taxation Code Division 1, Part 3, Chapter 1, Article 1 (commencing with Section 1601) governing equalization proceedings by an assessment appeals board and Article 1.7 (commencing with Section 1636) relating to assessment hearing officers.

Rule A5. Final Decision

Hearing officer decisions are the final administrative decisions on the application. The Assessment Appeals Boards have no authority to hear, overrule, modify or reconsider hearing officer decision.

Rule A6. Notice of Decision

Hearing officers may announce their decisions to the applicant and the Assessor at the conclusion of the hearing or may take matters under submission. In either event, the Clerk of the Board shall notify applicants and the Assessor of the decisions in writing.

Rule A7. Findings of Fact

Applicants may not request findings of fact at hearings conducted by hearing officers. An applicant's request for a hearing officer shall be deemed a waiver of the right to request findings of fact.