SACRAMENTO COUNTY

ASSESSMENT APPEALS BOARD

LOCAL RULES OF PROCEDURE

(Adopted November 15, 2016)
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FUNCTION AND JURISDICTION OF ASSESSMENT APPEALS BOARD

To accomplish equalization, Assessment Appeals Boards conduct hearings on property assessment disputes between taxpayers and the Office of the Assessor. Based on evidence presented at such hearings, the Boards may adjust property assessments, and cause changes, additions and cancellations to the local roll as necessary.

Assessment Appeals Boards’ basic functions are: (Title 18, Code of California Reg., Rule 302)¹

- To lower, sustain or increase after receiving an application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments and to determine the allocation of value on the local tax assessment roll;
- To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing;
- To hear and decide penalty assessments, and to review, equalize and adjust escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.1²;
- 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;
- To determine the allocation of value to property that is the subject of the hearing; and
- To exercise the powers specified in Section 1605.5.

Assessment Appeals Boards have no power to assess, or re-assess property, but can only hear matters concerning property being classified as exempt from property taxation; and determine whether the Assessor has correctly and impartially performed his/her duties, and equalize the valuations made by them. Boards hear and decide issues relating to property valuation, and some legal issues relating to property assessment. Boards act in quasi-judicial capacity and may only act on basis of evidence presented to them at the hearing.

¹ Hereinafter all “Rules” cited herein are from Title 18 of the Code of California Regulations, unless stated otherwise.
² Hereinafter all “Sections” cited herein are from the Revenue and Taxation Code, unless stated otherwise.
Assessment Appeals Boards cannot:

- Grant or deny exemptions or consider whether exemptions were improperly denied, (Rule 302(a)(4); Section 1604(b));
- Raise or lower the entire assessment roll, (Rule 305; Section 1603(a));
- Extend the time for filing applications for equalization;
- Remove or waive penalties for delinquent payment of taxes (Section 1604(b));
- Change tax rates.

FUNCTION AND JURISDICTION OF HEARING OFFICERS

Change in Ownership and New Construction Hearing Officers, (hereinafter Hearing Officers) can only hear and determine whether or not a transfer of ownership or completion of new construction creates an appraisable event. Hearing Officer hearings shall be conducted as set forth in Section (Sacramento County Code, Chapter 2.45)

Hearing Officers’ basic functions are:

- To hear and recommend to the Board of Supervisors whether a change in ownership is an appraisable event;
- To hear and recommend to the Board of Supervisors whether property has been newly constructed; and
- To prepare written findings of fact and conclusions of law to be submitted to the Board of Supervisors for approval.

Hearing Officers cannot:

- Increase or lower assessments in order to equalize assessments, or determine the allocation of value on the local tax assessment roll;
- Review or adjust penal and escaped assessments;
- Determine the classification of property, including classifications within the general classifications of real property, improvements, and personal property;
- Raise or lower the entire assessment roll;
- Extend the time for filing applications for equalization;
- Remove or waive penalties for delinquent payment of taxes; or
- Change tax rate.
The Clerk shall provide copies of the Hearing Officer’s written findings of fact to the applicant and Assessor and notify them not less than 14 days of the date to be placed on the agenda for approval or denial by the Board of Supervisors. The Clerk shall also give notice that either party may present written arguments to the Board not later than the second working day prior to the date of the meeting and that no oral argument will be entertained.

**RULE MAKING AUTHORITY**

These Local Rules are adopted pursuant to the California Constitution, the California Revenue and Taxation Code and Property Taxes Rules of the California State Board of Equalization.

**LOCAL RULE 1**

**DEFINITIONS**

For purposes of these Local Rules, the following words shall have the meanings as set forth below:

**Appeal or Application:**

A completed “Assessment Appeal Application” filed with the Clerk of the Assessment Appeals Board. “Completed” means that all necessary information has been provided on the application, and the application has been signed by the applicant and his/her authorized agent.

**APN or Parcel Number:**

The Assessor's Parcel Number assigned to specifically identify each parcel in the County.

**Applicant:**

A party affected who files an application for a reduction in assessment pursuant to Local Rule 7 of these Local Rules.

**Assessee:**

The person or entity to whom the Assessor enrolls an ad valorem assessment.

**Assessed Value:**

The property value established by the County Assessor using one or more appraisal techniques and/or methods. *(Rule 3)*
Assessor:
The elected Assessor of Sacramento County.

Auditor:
The Director of Finance of Sacramento County.

Authorized Agent:
A California licensed attorney retained by the applicant for the appeal, a person with the applicant’s express written authority to represent the applicant for the appeal, or a parent, child, spouse, or registered domestic partner of the applicant.

Base Year:
The 1975-76 assessment year, or any assessment year thereafter in which the subject real property or a portion thereof is newly constructed, purchased, or there is transfer of ownership.

Base Year Value:
The full cash value as of: (a) lien date, March 1, 1975, or properties with a 1975-76 base year, or (b) after the 1975 lien date, the date real property is newly constructed or changes ownership. The Base Year Value may or may not be equal to the purchase price.

Board:
Any of the Assessment Appeals Board panels of Sacramento County. An Assessment Appeals Board Panel consists of a Chairperson and two other Board Members appointed by the Board of Supervisors.

Chair:
The Chair of the Assessment Appeals Board.

Clerk:
The Clerk of the Assessment Appeals Board.

Code:
The California Revenue and Taxation Code.

Continuance:
The continuation of a hearing after the taking of evidence in any proceeding by the Appeals Board or Hearing Officer. The same Appeals Board or Hearing Officer must hear said continued matters.
County:
The County of Sacramento.

Decline in Value:
When the current full cash value of real property as of the lien date (January 1, 12:01 a.m., of the current year) falls below the factored base year value. This is also referred to as a Proposition 8 reduction.

Equalization:
The determination by the Assessment Appeals Board of the correct full value for the property as of a specific valuation date.

Escape Assessment:
A retroactive assessment intended to rectify an omission or error that caused taxable property to be under-assessed.

Full Cash Value or Fair Market Value:
The amount of cash or its equivalent that property would bring if exposed for sale in the open market by a knowledgeable buyer and seller and as further provided by Sections 110 and 110.1, Property Tax Rules 2 through 10, and the reported decision of the Courts of California.

Hearing Officer:
A person who is appointed pursuant to Sacramento County Code Chapter 2.45 to conduct hearings as to whether or not a particular property has been subject to a change in ownership or has been newly constructed, and to make recommendations in this regard to the Board of Supervisors.

Inflation Factor:
A rate determined by the applicable cost of living index (not to exceed 2% annually) which is used to increase the value of property as of each annual lien date, beginning the first year after the applicable base year is established.

Lien Date:
At 12:01 a.m., January 1, of 1997 and 12:01 a.m. on January 1, of each year thereafter. Prior to January 1, 1997, the lien date was March 1 of each year.
Local Roll:
The list of all property within the County that is assessed by the Assessor and available for inspection at the Assessor’s public counter, or secured property values may be viewed online by using the Parcel Viewer at www.assessor.saccounty.net.

Party:
The Assessor and person or entity that has standing to file an appeal and files an appeal.

Person Affected:
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 an application before the Assessment Appeals Board, 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.

Postponement or Rescheduled:
The change of a hearing date to a later date, prior to the submission of any evidence to the Assessment Appeals Board or Hearing Officer. The Clerk may postpone hearing dates according to his or her discretion or upon the request of one or more of the parties.

Property Tax Rules:
Regulations promulgated by the State Board of Equalization relating to ad valorem assessments.

Rules of Procedure:
The state regulations and local rules establishing the procedures applicable to the Sacramento County Assessment Appeals Boards and Hearing Officers.

Supplemental Assessment:
An assessment to establish changes in value due to changes in ownership or new construction, which occurred after the local roll, was compiled.

Taxable Value:
The lesser of (a) the base-year value plus the annual inflation factor; or (b) the full cash value as of the current year’s lien date.
LOCAL RULE 2

ASSESSMENT APPEALS BOARD TRAINING

To ensure that members of the Assessment Appeals Board are knowledgeable of the statutes, rules, policies and administrative procedures within their jurisdiction, all members are required to complete a training course prescribed by State Board of Equalization.

(Section 1624.01)

Every person newly appointed as an Assessment Appeals Board member shall successfully complete training conducted by the State Board of Equalization prior to the commencement of his or her term on the Board or as soon as is reasonably possible within one (1) year thereafter. A member who does not complete this mandated training as stated above shall complete the training within 60 days of the date of the notice by the Clerk of the Board advising the member that his/her failure to complete the training constitutes resignation by operation of law. If the member fails to comply within the 60-day period, the member shall be deemed to have resigned his/her position on the Board. A Board member may continue to retain his or her position on the Board in order to complete all appeal hearings to which the member is assigned and which commenced prior to the date of resignation.

(Section 1624.01)

LOCAL RULE 3

AUTHORIZATION AND DIRECTION TO CLERK

The Clerk is authorized and directed to take all actions and to do all things consistent with the effective implementation of these Local Rules and of the law relating to Assessment Appeals. The Clerk shall annually make available at various locations, including County and/or City libraries, all required or beneficial assessment appeals forms, brochures, pamphlets and other related information. The Clerk shall also annually review all assessment appeals related information and make such modifications as may be necessary to ensure all information is current and accurate and approved by the State Board of Equalization when required.

The Clerk shall accept all assessment appeal applications and review them for completeness and timeliness. The Clerk shall transmit a copy of each application to the Assessor as soon as is administratively practicable, allowing reasonable time for the Assessor to review each assessment.
Pursuant to Local Rule 9 the Clerk shall provide written notice to the Assessor and applicant or applicant’s agent of the time and place for the hearing. Each party shall be granted one postponement as a matter of right (Rule 323) when requested in writing not less than 21 days prior to the hearing date. At the clerk’s discretion, additional postponements of a hearing date may be granted when requested for cause or when agreed to by both parties as set forth in Local Rule 10.

LOCAL RULE 4

SELECTION OF BOARD CHAIR

Each Board Panel shall select one of its members to act as the Chair to preside over all hearings. This function may be rotated among Board members. The Chair shall exercise such control over the hearings as is reasonable and necessary. The Chair shall make all rulings regarding the admission or exclusion of evidence. (Rule 310) The Chair may consult with the Board’s Counsel in performing this function.

LOCAL RULE 5

QUORUM AND VOTE REQUIRED

No hearing before an Assessment Appeals Board Panel shall be held unless a quorum is present. A quorum consists of two Board members. The Assessment Appeals Board shall make no decision, determination, or order by less than a majority vote of all the members of the Board who have been in attendance throughout the hearing. In matters where a case has been held before less than a full board, the parties may stipulate that the absent members may read or otherwise become familiar with the record and participate in the vote. (Rule 311)

If either party so demands, a hearing must be held before a full three-member Board panel. In the event less than three members are present and the applicant demands a hearing before a full three-member board, the Board shall request that the applicant execute a Section 1604(c) waiver agreement, extending the two-year expiration date. If the applicant does not agree to execute the waiver agreement, the Board may deny the applicant’s demand for a hearing before a full three-member Board and proceed with a two-member Board.
LOCAL RULE 6

PROCEEDINGS RECORDED

All Board and Hearing Officer proceedings shall be audio and/or video recorded. A copy of the recording shall be provided upon request and receipt of the required fee sufficient to cover its cost. The request for a copy of the recording must be made within 60 days of the Board or Hearing Officer’s final/recommended decision in the appeal. (Rule 312)

In addition to the audio and/or video recording, an applicant/applicant’s agent may choose to have the hearing recorded by a stenographer at his/her own expense. A copy of such transcript must be provided to the Clerk without charge. When requested in writing not less than 10 days prior to the hearing date, the Clerk shall make arrangements for a stenographer to record the hearing, provided all associated fees are paid in advance by the requesting party.

LOCAL RULE 7

APPLICATION

No change in assessment can be made unless an Assessment Appeal Application is filed with the Clerk according to the procedures described in this Local Rule. (Rule 305 and Section 1603)

1. WHO MAY FILE

An application may be filed by a property owner, by the owner’s spouse, registered domestic partner, parent, child, or agent, or by any person having a direct economic interest in the payment of the property taxes. If the application is made by an agent, the authorization portion of the application must be fully completed and signed by the person affected unless the agent is an attorney licensed to practice in this State, or is a parent, child, spouse, or registered domestic partner of the applicant. If the applicant is a corporation, limited partnership, or limited liability company, an officer or authorized employee must sign the 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.

2. SIGNATURE AND VERIFICATION

The application must be in writing, made on the application currently prescribed for Sacramento County by the California State Board of Equalization. The applicant/applicant’s agent must sign
the application with a declaration under penalty of perjury that the statements made in the application are true.

3. **WHERE FILED**
The application must be filed with the Clerk. Assessment Appeal Applications may **not** be filed by facsimile transmission or electronically. In the event the Clerk establishes online filing of assessment appeal applications, the signature requirements for the Assessment Appeal Applications will be accepted pursuant to established standards set forth by the California Secretary of State.

4. **FORMS AND CONTENT**
The application used to file assessment appeals is prescribed by State Board of Equalization. A separate application must be filed for each parcel except under the following circumstances:

   **a.** If two or more parcels form an economic unit, a single application may be filed for all such parcels for each tax year; or

   **b.** If two or more parcels are contiguous parcels under the same ownership, a single application may be filed for all such parcels for each tax year.

In all instances, a separate application must be filed for each tax year being appealed. Economic units for contiguous parcels under the same ownership, e.g. shopping centers, subdivisions, etc. may be filed on a special multi-parcel form obtainable from the Clerk. Any required attachments (such as assessment notices or tax bills) must be included with the application. An application should not include both property on the secured roll and property on the unsecured roll. **(Rule 305(c)(3))** Separate applications should be filed for property on the secured roll and unsecured roll.

To be valid, completed applications must include all the following applicant-provided information:

   **a.** Name and mailing address of the applicant (may not be the agent’s address);

   **b.** Name and mailing address of the applicant’s agent, if any;

   **c.** A description of the assessed property sufficient to identify it on the local roll. The 14-digit Assessor’s Parcel Number (APN) for secured property or the 18-digit APN for unsecured property, which appears on all correspondence mailed by the Assessor.
d. The applicant’s opinion of the full value of the property on the valuation or lien date of the year being appealed. If filing an application with multiple facts/issues of value, separate opinions of value must be provided as part of the application;

e. The type of assessment being appealed;

f. The facts relied upon to support the claim that the Board should order a change in the assessed value of the property.

g. The original signature of the applicant or his or her representative.

h. The applicant’s signed agent authorization, if filed by an agent who is other than an attorney, spouse, registered domestic partner, child, or parent.

Applications that do not include all the above information are invalid due to incompleteness and cannot be acted upon by the Board.

5. **DUPLICATE APPLICATIONS**

In the event a duplicate Assessment Appeal Application is filed with the Clerk’s Office, the Clerk may accept only the first application filed by or on behalf of the taxpayer, and may reject any duplicate application that seeks the same relief with respect to the same property for the same year in issue, as required by Section 1603.5.

6. **INCOMPLETE STATUS**

The Clerk shall promptly notify each applicant or applicant’s agent (if applicable) of the missing information that results in an application’s incomplete status and invalidity. The Clerk’s notice shall contain an explanation of the deficiency, a request for the missing information to correct the deficiency, and a warning that unless the missing information is provided within 30 days from the date of the notice, unless the Clerk extends this time in writing for good cause, the application will be considered invalid and shall not be accepted by the Clerk. Disputes concerning the validity of an application shall be resolved by the Board.

7. **TIME FOR FILING**

To be considered valid, an Assessment Appeal Application must be filed with the Clerk during the appropriate filing period.

   a. **Regular Filing Period** – For properties assessed both on the Unsecured and the Secured Tax Rolls, the filing period for regular assessments is from July 2 to November 30, inclusive.
b. **Assessments Made Outside the Regular Assessment Period** – Supplemental assessments, roll corrections, escaped assessments, calamities or misfortune assessments are made outside the regular assessment period and must be filed with the Clerk as follows:

i. **Supplemental Assessment Appeals** – A change in ownership or completion of new construction will create a new assessment based upon the date of the event. An appeal of a supplemental assessment must be filed with the Clerk within 60 days of the date of the supplemental notice or tax bill, whichever is later. (Resolution No. 90-1486)

ii. **Escape Assessment Appeals** – A retroactive assessment to rectify an omission or error that caused taxable property to escape assessment or be under-assessed. Escape assessments may result from a business audit. Such assessments must be appealed no later than 60 days from the date of the notice of escape assessment or tax bill, whichever is later. (Note: A “Notice of Proposed Escape Assessment” is not an assessment and may not be appealed.)

iii. **Calamity or Misfortune Appeals** – An Application for change of an assessment made because the property was damaged by misfortune or calamity must be filed no later than 6 (six) months after the date on which the Assessor mailed notice of reassessment to the assessees. (Revenue & Taxation Code, Chapter 2.5, Section 170(c))

c. **Section 469 Audits Not Resulting in Escape Assessments** – Where an application is filed challenging a Section 469 audit that results in no escape assessment, the application must be filed within 60 days of the audit result notice from the Assessor or the issuance of the tax refund, whichever is later. (Resolution No. 2000-1187)

Except as provided in Sections 1603 and 1605 of the Revenue and Taxation Code, the Board has no jurisdiction to hear an application unless filed within the time periods specified above.

8. **Determination of Timeliness**

The Clerk shall determine if an application is timely filed as follows:

a. An application filed by personal delivery must be received at the Clerk’s office no later than 5:00 p.m. of the last day of the filing period.
b. An application filed by mail that has the postage prepaid, is properly addressed and bears a U. S. postmark date no later than the last day of the filing period shall be deemed to be filed timely. If the postmark date is later than the last day of the filing period, the Clerk may nevertheless find that the application was filed timely if satisfactory proof, such as a Post Office certificate of mailing, is presented to show that the application was mailed within the filing period.

If time does not permit an applicant or the applicant’s agent to obtain an application and submit it before the final filing date, a letter stating the intent to file an appeal of the assessment will be accepted if postmarked no later than the last day of the filing periods stated in this Local Rule. The letter must include all Assessors’ parcels being appealed. Alternatively, such letter may be sent by facsimile received by 5:00 p.m. on or before the last day of the applicable filing period.

a. An application or letter filed by mail that bears both a private business postage meter postmark date and a U.S. postmark date shall be deemed to have been filed as of the date of the U.S. postmark.

b. If a filing deadline falls on Saturday, Sunday, or a legal holiday, an application that is personally delivered or mailed and postmarked on the next business day shall be deemed to have been timely filed. If on the dates specified in this paragraph the County offices are closed for business prior to 5:00 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this paragraph.

An application will be deemed timely filed if proof satisfactory to the Board establishes that the mailing occurred on the last day of the filing period or within such period. Proofs of mailing certifications are acceptable to the Board. 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.

9. **UNTIMELY FILED APPLICATIONS**

When any application is received by mail or personal delivery on a date that is after that application’s applicable filing deadline, the Clerk shall promptly notify the applicant or agent of the untimely filing status. The Clerk’s notice shall contain an explanation of the untimely filing, a request for evidence of timely filing if any is available, and a warning that unless evidence is presented to demonstrate the timely filing of the application within 30 days from the date of the notice, the application will be presented to the Assessment Appeals Board for denial.

If, within 30 days from the notice of the Clerk, the Applicant presents evidence to the Clerk relating to the timeliness of the application or requests a jurisdictional hearing, the Clerk shall
schedule a jurisdictional hearing on the timeliness of the application and will provide the Applicant and the Assessor with notice of the date and time for the jurisdictional hearing. If the Board determines that the evidence presented at the jurisdictional hearing demonstrates that the application was filed within the appropriate time requirements, the Board will declare the application timely filed and the application will be scheduled for a hearing on the merits of the appeal at a future date. If the Board determines that the application was not filed within the appropriate time requirements, the Board will deny the application for lack of jurisdiction to hear the application on the merits and the case will be closed.

10. **ESCAPE – AUDIT FILINGS**

If the result of an audit discloses property subject to an escape assessment and the applicant wants to contest not only the escape assessment of the personal property but the original assessment of the real property pursuant to **Section 469**, provided the original assessment has not been previously adjudicated by an Assessment Appeals Board, the following filing procedures are required:

a. If properties are assessed separately, secured and unsecured, a separate application should be filed for each property, respectively.

b. If personal property, fixtures, land and improvements are jointly assessed on the secured roll, separate applications should be filed as follows: One application for fixtures and personal property and another application for land and improvements. These separate applications will allow the land and improvement assessments to be resolved notwithstanding that a 4-year audit may still be pending for the personal property and fixture assessments.

11. **PERSONAL PROPERTY/FIXTURES & PREVIOUSLY ADJUDICATED ASSESSMENTS**

The Assessment Appeals Board shall implement appropriate procedures to insure that all issues of an application are completely and totally considered and deliberated upon, including every item, category, class of property or portion thereafter, during the hearing for the determination of value and that previously adjudicated property can be properly identified. This shall include all stipulations agreed upon by both the Assessor and the applicant/applicant’s agent. In the event it is the desire of the Assessor or the applicant/applicant’s agent to exclude from consideration the value of any item, category, or class of property, or any portion thereof, under consideration by
the Board, it shall be the responsibility of the Assessor or the applicant/applicant’s agent to clearly and expressly identify in writing or on the hearing audio record exactly what is not to be considered by the Board and what specifically is to be excluded from the Board’s final determination of value. An item, category, or class of property, or portion thereof, shall be deemed to have been the subject of a hearing or of a stipulated agreement only to the extent the board’s decision or the stipulated agreement specifically identify the value of such an item, category, or class, or portion thereof, as having been contested and resolved at hearing or as having been agreed to by the parties in stipulation. Such uncontested items, categories or classes of property, or any portion thereof, shall be accepted as enrolled. (Rule 305.3)

**LOCAL RULE 8**

**AMENDMENTS AND CORRECTIONS**

An applicant/applicant’s agent may amend or correct an application in accordance with this Local Rule. (Rule 305(e)) After the filing period has expired, it is within the Board’s discretion to allow or disallow any amendments.

1. **BEFORE THE FILING PERIOD HAS EXPIRED**
   
   An applicant/applicant’s agent may amend an application without limitation at any time until 5:00 p.m. on the last day upon which the application can be timely filed. (Rule 305(e)(1))

2. **AFTER THE FILING PERIOD HAS EXPIRED:**
   
   a. An invalid application may be corrected in accordance with Local Rule 7. Additionally, the Clerk shall allow a reasonable period of time in which to correct inaccuracies and to provide missing information. (Rule 305(c)(4)).

   b. The applicant/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 requested in the original application.

   c. Upon request of the applicant/applicant’s agent, the Board, in its discretion, may allow the applicant to make amendments to the application to allow an applicant/applicant’s agent to state additional relevant facts.

   d. The request may be made in writing and filed with the Clerk prior to any scheduled hearing, or may be made orally at the hearing. If the request is made in writing prior to
the hearing, the Applicant shall provide the Assessor with a copy of the request at the time it is filed with the Clerk. The applicant/applicant’s agent shall state the reasons for the request. The Clerk’s copy shall include a proof of mailing showing the written request has been submitted to the Assessor.

e. As a condition of granting a request to amend an application, the Assessment Appeals Board may require the applicant to sign a written agreement extending the two-year limitations period, provided in Section 1604.

If a request to amend is granted, 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. AT THE HEARING
   a. An applicant/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. However, the presentation of such testimony or other evidence shall not be considered a request to amend or an amendment to the application.
   b. An applicant may revise the opinion of value stated in his or her application. Such revision shall not be considered an amendment to the application. (Rule 305(e)(3)).

LOCAL RULE 9
NOTICES

All notices required or permitted by these Local Rules shall be in writing. At the option of the Clerk, required notices may be electronically transmitted, if so requested in writing by the taxpayer or the Assessor, to an electronic address designated by the requesting party.

(Section 1605.6)

1. NOTICE OF HEARING
   Upon receipt of a timely filed application, the Clerk shall set the matter for hearing and notify the Assessor and the applicant/applicant’s agent in writing, to the address shown on the application, as soon as possible. The notice will give the time, date and place of the hearing and contain information as required in Section 1605.6. The notice will be given at least 45 days before the
scheduled hearing date unless the Assessor and the applicant/applicant’s agent have stipulated to a shorter notice.

2. **VACATED HEARING**

If the hearing on an application is vacated for any reason, the Clerk shall notify the Assessor and the applicant/applicant’s agent of the new time, date and place of the hearing not less than 10 days prior to the new hearing date, unless both parties agree to a shorter notice period. *(Section 1605.6)*

The Clerk may request that the Assessor and the applicant/applicant’s agent provide written time estimates and statements of readiness to enable the Clerk to schedule major appeals when the parties are ready for hearing, and to set aside enough time in the schedule for each case to be heard in one block of time. The Clerk may accommodate requests for specific hearing dates and time requirements by the parties and will make every effort to accommodate such requests if they are submitted by writing. In the case of taxpayer requests, the written request must also be accompanied by a *Section 1604(c)* waiver agreement to extend the two-year statutory deadline for hearing appeals. The written time estimates shall be served on all other parties at the time they are filed with the Clerk along with proof of service.

3. **NOTICE OF INCREASE OF ASSESSMENT ON BOARD’S OWN MOTION**

If proposing to raise an assessment on its own motion without an application for reduction pending before it, the Board will give notice of the hearing to the assessees and Assessor not less than 20 days prior to the hearing unless notice is waived by the assessees’ agent in writing in advance of the hearing or orally at the time of the hearing. The Assessor and assessees’ agent may stipulate to a shorter notice. The notice shall be mailed to the assessees at the latest address on file in the Assessor’s records. *(Rule 305(d))*

4. **ASSESSOR’S NOTICE OF INTENT TO REQUEST A HIGHER VALUE**

When the Assessor intends to request that the Board find a higher assessed value than was placed on the roll and intends to offer evidence to support the higher value, the Assessor must notify the applicant/applicant’s agent of such intent by submitting a letter of intent and the evidence proposed to be introduced to the applicant/applicant’s agent and a copy to the Clerk at least 10 days prior to the hearing. Proof of mailing such notice shall accompany the Clerk’s copy. *(Rule 313(f); Section 1609.4)*
To facilitate hearings of this nature, the Chairperson must initially establish that the Assessor gave appropriate notice in writing to the applicant/applicant’s agent of the proposed action not less than 10 days before the hearing. If notice by the Assessor has been timely given, the Assessor may introduce the evidence at the hearing. If written notice of a proposed increase has been given, a withdrawal of the application may not be made by the applicant/applicant’s agent without written stipulation of agreement by the applicant and the Assessor.

5. **NOTICE OF BOARD’S DECISION**

The Board may announce the decision to the Assessor and the applicant/applicant’s agent at the conclusion of the hearing or it may take the matter under submission. In either event, the Clerk will notify the applicant and the Assessor of all Board decisions. The notice to the applicant or his agent will be mailed to the address given in the application. *(Rule 325)*

If either party requests Findings of Fact, the Board may request both parties to prepare proposed Findings of Fact. After reviewing the proposed Findings submitted by each party, the Board will issue its Findings. A copy of the Board’s Findings will be mailed to both parties. If the party requesting Findings fails to submit proposed Findings within the time set by the Board, the party’s request shall be deemed withdrawn.

6. **NOTICE OF HEARING OFFICER’S DECISION**

The Hearing Officer will prepare Findings of Fact for each hearing. At the conclusion of each hearing by the Hearing Officer, the Officer will prepare Findings of Fact as a recommendation to the Board of Supervisors. A copy of the recommended Findings of Fact will be forwarded to the Assessor and the applicant/applicant’s agent at no charge to either party. Final approval or denial of these findings is by the Board of Supervisors. An approved copy of the Findings of Fact will also be mailed to both parties.

**LOCAL RULE 10**

**POSTPONEMENTS/RESCHEDULES/CONTINUANCES**

A hearing may be postponed or rescheduled before any evidence has been presented. Once any portion of evidence has been presented to the Board or Hearing Officer, if the hearing of the appeal is
not completed during that hearing session, it must be continued and heard by the same Assessment Appeals Board Panel or Hearing Officer. (Rule 323)

1. **POSTPONING/RESCHEDULING OF A HEARING**

Postponing or rescheduling of a hearing means that the Clerk, Board or Hearing Officer changes the hearing date before the hearing date arrives or at the scheduled hearing before the presentation of any evidence, and thereafter designates a future date and time for the hearing.

The applicant and/or the Assessor shall be 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.

However, the Assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided to Section 1604. Such a request may be granted at the discretion of the board.

If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitations period provided in Section 1604, approval of the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year limitations period.

If an exchange of information has been initiated by either party, a postponement will be granted subject to Local Rule 14. If the Board grants a continuance under Rule 305.1(d) the Board shall grant a reasonable period of time for the opposing party.

If the Assessor or the applicant/applicant’s agent are unable to attend a properly noticed hearing and notify the Clerk less than 21 days before the hearing date, either party may request a postponement/reschedule of the hearing for cause. Cause shall be determined at the discretion of the Clerk. Cause means circumstance which, if the hearing were not continued, would cause an undue hardship on the requesting party, his or her representative, a material witness, or a member of the immediate family of the requesting party, his or her agent, or a material witness of the requesting party.

In addition to any postponement/reschedule of a hearing granted to a party as a matter of right, the Clerk is authorized to approve a request of hearing postponement/reschedule provided the request is submitted in writing, received by the Clerk no later than seven (7) calendar days prior to the scheduled hearing date and the following requirements are met:
a. **Postponements/Reschedules Requested by Applicant**
   
i. The Clerk shall not grant the request of the applicant/applicant’s agent to reschedule/postpone a hearing unless a waiver agreement form executed by the applicant/applicant’s agent pursuant to Section 1604(c) is on file or is filed with the Clerk extending the two-year statutory deadline for hearing the appeal and;
   
   ii. No previous request to reschedule by the applicant/applicant’s agent has been granted; or
   
   iii. The applicant and Assessor mutually agree to the need for additional time. The Clerk shall attempt to reschedule all second requests to a date certain.

b. **Postponements/Reschedules Requested by Assessor**

   The Clerk shall not grant the request of the Assessor to reschedule/postpone a hearing unless:
   
i. The request is made more than 120 days prior to the expiration of the two-year deadline for hearing the application; or
   
   ii. A waiver agreement form executed by the applicant pursuant to Section 1604(c) is on file or is filed with the Clerk extending the two-year statutory deadline for hearing the appeals.

c. **Postponements/Reschedules Requested by both Assessor and Applicant**

   A request by both parties for a postponement/reschedule of a hearing date shall be granted by the Clerk provided the following conditions are met.
   
i. Both parties indicate that rescheduling of the hearing date will afford the opportunity for additional discussion between the parties that could result in valuation agreement; and
   
   ii. A waiver agreement executed by the applicant/applicant’s agent is on file with the Clerk or is filed with the Clerk pursuant to Section 1604(c).

Additional request for a reschedule/postponement must be requested in writing and presented to the Clerk. If the Clerk determines that cause exists for the additional request, the Clerk may remove the matter from the hearing calendar and reschedule it to a later date. If the Clerk does not find that a cause exists, the request may be presented to the Board for consideration.
Approval of a request to postpone or reschedule any hearing date does not alter any Exchange of Information dates established pursuant to Rule 305.1. The requirements of Rule 305.1 remain in effect based on the originally scheduled hearing date.

d. Failure to Return Notice in Timely Manner
   i. If the Clerk does not receive a confirmation notice at least 21 days before the hearing is scheduled to commence, 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.
   ii. If the Applicant fails to appear at the “appearance not timely confirmed” hearing, the AAB/Hearing Officer shall deny the Application for lack of appearance.
   iii. If the Applicant appears at the “appearance not timely confirmed hearing”:
      ▪ The AAB/Hearing Officer shall schedule a new hearing date;
      ▪ The Applicant shall be required to enter into a written agreement extending and tolling the two-year limitations period (“Waiver”) if there is no such Waiver already on file.

2. CONTINUANCE OF HEARING (WHEN EVIDENCE HAS BEEN PRESENTED)
   Continuing a hearing means that the Board or Hearing Officer adjourns a hearing following the submission of some evidence and designates a future date and time to continue hearing additional evidence on the same appeal.

   a. Continuance Requested by the Applicant/Applicant’s Agent
      At the Board’s or Hearing Officer’s discretion, at the hearing a matter may be continued if so requested by the applicant provided:
      i. A Section 1604(c) waiver agreement form is on file or is filed by the applicant; and
      ii. The applicant/applicant’s agent provides good cause why a continuance should be granted. Good cause shall be determined at the discretion of the Board or Hearing Officer based on the record.
b. **Continuance Requested by Assessor**

The Board or Hearing Officer have discretion to grant an Assessor’s request for a continuance provided the request is made for good cause and prior to 120 days from the expiration of the two-year deadline for hearing. The hearing shall be reset for a date at least 60 days prior to the expiration of the two-year deadline. If the request is made within 120 days from the expiration of the two-year deadline, the Board or Hearing Officer shall grant the request only if the applicant has waived the two-year statute either in writing or on the record before the Board or Hearing Officer.

c. **Continuance on Board’s Own Motion**

The Board or Hearing Officer may continue a hearing to allow additional time for the presentation of evidence, to obtain additional evidence, or whenever, in their discretion, a continuance is beneficial or required, provided:

i. The hearing can be continued to a specific designated date which is at least 60 days prior to the two-year statutory deadline for hearing appeals under Section 1604(c); or

ii. An executed Section 1604(c) waiver agreement to extend the two-year statutory deadline for hearing appeals is on file or is filed with the Clerk.

**LOCAL RULE 11**

**PUBLIC HEARINGS**

Board and Hearing Officer hearings are open to the public. However, if evidence to be presented at the hearing will include trade secrets (e.g., formulas, manufacturing processes, etc.) that the applicant wishes to remain confidential, the trade secrets portion of the hearing may be closed to the public upon the applicant’s request. The Clerk will maintain transcripts and/or exhibits pertaining to that portion of the closed hearing in a confidential manner both during and after the hearing and decision. *(Rule 313; Section 1605.4)*
LOCAL RULE 12

PRE-HEARING CONFERENCE

1. The Board may in its discretion conduct a pre-hearing conference if it believes that such conference will expedite the hearing process. (Rule 305.2) The purpose of a pre-hearing conference is to resolve issues such as, but not limited to, clarifying and defining the issues, determining the status of exchange of information requests, stipulating to matters on which agreements have been reached, combining applications into a single hearing, bifurcating the hearing issues and scheduling a date for the Board to consider evidence on the merits of the application. A pre-hearing conference may be requested by the Assessor or the applicant/applicant’s agent, or may be ordered by the Board. If the request is made by the applicant/applicant’s agent, the applicant shall be required to execute a Section 1604(c) waiver agreement, indefinitely extending the two (2) year statutory deadline. The Assessor may not request and the Board shall not order a pre-hearing conference if the application is within 120 days of expiration of the statutory Section 1604(c) deadline unless the applicant has on file with the Clerk an executed Section 1604(c) waiver agreement.

2. Any request for a pre-hearing conference shall be in writing. It shall set forth the reasons for the conference, the issues to be addressed, and the estimated length of the conference. The request shall be served on the other party at the same time it is filed with the Clerk. The other party shall have 15 days from the date of the service to submit its own request identifying the reasons for it, any additional issues, and the estimated time for the conference. Thereafter, the Clerk shall set the conference date. Once the conference date has been set, no other issues may be raised at the conference unless all parties agree at the conference, orally or in writing, to additional specific issues of discussion.

3. Unless the Board directs otherwise, upon receiving a conference request from a party complying with this rule, the Clerk shall set the matter for a pre-hearing conference in accordance with this rule. The Clerk shall notify the Assessor, the applicant/applicant’s agent, and the Board of the time and date of the conference. Notice of the 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/applicant’s agent stipulate orally or in writing to a shorter notice period. The notice shall include a copy of the requesting party’s written request.
4. Written material to be presented at the pre-hearing conference shall be submitted to the opposing party and 4 copies to the Clerk no later than 15 days prior to the scheduled conference.

5. Responsive written materials shall be submitted to the opposing party and five (5) copies to the Clerk no later than seven (7) days prior to the commencement of the scheduled conference.

6. The Board may request either party or both parties to prepare a proposed order to memorialize the Board’s pre-hearing conference rulings. The proposed order shall be submitted to the opposing party and five (5) copies to the Clerk within 10 days of the request from the Board. Within 15 days thereafter, the Board shall issue a final written conference order to the parties.

**LOCAL RULE 13**

**ASSESSOR’S REQUEST FOR INFORMATION**

The filing of an Assessment Appeals Application requires the applicant/applicant’s agent to fully cooperate with the Assessor and respond to the Assessor’s request for information relevant to the subject property and the filing of the appeal. This information is necessary for the Assessor to make a full review of the property and its assessment.

1. **441(d) NON-COMPLIANCE HEARINGS**

   Where a matter has been scheduled for hearing but Applicant has not fully responded to a 441(d) request from the Assessor’s Office, the matter shall be placed on the 441(d) noncompliance portion of the Board’s agenda.

   For items placed on the 441(d) 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 441(d) 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 441(d) 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 Board/Hearing Officer shall require the Applicant to sign a Waiver of the two-year statute of limitations if there is no Waiver already on file.
2. **FAILURE TO COOPERATE WITH ASSESSOR**

Absent the Applicant being sent a written 441(d) request by the Assessor’s Office, the Applicant’s failure to cooperate with the Assessor may prevent the Assessor from completing a full review of the property and its assessment.

a. If the Assessor contends that the applicant/applicant’s agent or the assessee have failed to provide requested information, the Assessor may request a pre-hearing conference under Local Rule 12.

b. The Assessor may also raise the issue at the beginning of the hearing on the merits. If the Assessor shows by competent evidence that the applicant/applicant’s agent has failed to provide the Assessor with the requested information and that the information is relevant to the assessment of the subject property, the Board shall direct the applicant/applicant’s agent to provide the Assessor with the requested information by a date certain and shall continue the hearing on the merits to a date at least 45 days thereafter. The continuance shall extend the 2-year limitations period under Section 1604(c) for a period of time until such time as the information has been provided to the Assessor. If the applicant/applicant’s agent fails to provide the requested information as ordered by the Board, the Board shall deny the application.

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**LOCAL RULE 14**

**EXCHANGE OF INFORMATION**

1. **INFORMATION REQUESTED BY THE APPLICANT OR ASSESSOR**

An exchange of information may assist both parties in understanding the basis for their differing opinions of value. When the assessed value of the subject property is $100,000 or less, before any exemption deduction (such as a homeowner’s or veteran’s exemption) is applied, the applicant may initiate an exchange of information with the Assessor. When such assessed value
of the subject property is more than $100,000, either the applicant or the Assessor may request an exchange of information. (Rule 305.1; Section 1606)

The request for an exchange of information must be made in writing to the other party and provide five (5) copies to the Clerk at the time an application is filed or at any time prior to 30 days before the commencement of the hearing on the Application. The Clerk’s copy shall include a proof of mailing showing the request has been timely submitted to the opposing party pursuant to Section 1606. The request must state the underlying basis of the requesting party’s opinion of value for each valuation date at issue and must comply with the requirements of Section 1606 and the Property Tax Rules.

2. **RESPONSE TO DATA REQUEST**

Once a party initiates a timely exchange of information in accordance with this rule, the responding party must submit a response to the requesting party and provide five (5) copies to the Clerk at least 15 days prior to the hearing. The Clerk’s copy shall include a proof of mailing showing the response has been timely submitted to the opposing party pursuant to Section 1606. The response must set forth the basis of the responding party’s opinion of value and must comply with the requirements of Section 1606 and the Property Tax Rules.

The initiating party and the responding party shall use adequate methods of submission to ensure to the best of their ability that the exchange of information process is complete at least 10 days prior to the hearing. (Rule 305.1)

3. **PROHIBITED EVIDENCE; NEW MATERIAL CONTINUANCE**

Whenever information has been exchanged as described in this Local Rule, the parties subsequently may introduce evidence only on matters pertaining to the information that was exchanged unless both parties consent to the introduction of the new evidence. However, at the hearing, each party may introduce new material relating to the information previously exchanged. If a party introduces such new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time so that he or she may gather and present a response to the new material at a future hearing. (Rule 305.1)

4. **NON-RESPONSE TO REQUEST FOR EXCHANGE OF INFORMATION**

   a. If one party initiates a request for information and the other party does not provide a response exchange within the time specific in Section 1606, the Clerk
shall not grant a request for postponement unless the party initiating the exchange agrees to such postponement.

b. If either party initiates a request for information and the responding party does not provide a response exchange within the required time, 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 non-compliance on the part of the responding party, the hearing will be convened as originally scheduled and the non-compliant responding party may comment on evidence presented by the requesting party but shall not be permitted to introduce other evidence unless the requesting party consents to such introduction. If the non-complying party has the burden of proof, nothing in this regulation shall shift the burden of proof to the requesting party and there will not be requirements for the requesting party to submit evidence to the Board for comment.

If the Assessor initiates a request for information and the applicant/applicant’s agent does not provide a response exchange with the request within the time specified, prior to granting a postponement, the Board shall require the applicant to sign a written agreement extending the two-year period provided in Section 1604. If the applicant or applicant’s agent initiates the request for information and the Assessor does not provide a response exchange within the time specified, the Board may grant a continuance for a reasonable period of time if a Section 1604(c) waiver agreement is on file or it is not within 120 days of the two-year statutory deadline for hearing appeals. If the application is within 120 days of expiration and a Section 1604(c) waiver is not on file, no continuance shall be granted.

**LOCAL RULE 15**

**REQUEST FOR FINDINGS OF FACT**

Findings of Fact provide a written record of findings of fact made by the Board, along with an explanation of the method of valuation used in determining the value of the property.

1. For hearings before the Board, Findings of Fact may be requested by the Assessor or by an applicant/applicant’s agent. The request must be made in writing and submitted to the Clerk prior to the commencement of the hearing. Absent a written request, the request may be stated on the
audio recording of the hearing and the fee of $250.00 per request must be paid prior to the conclusion of the hearing.

2. When Findings of Fact have been requested, at the conclusion of the hearing and following deliberation by the Board, the Board may render its tentative decision. If Findings of Fact are not requested, the Board may render a final decision. The Clerk will notify both parties of the Board’s tentative decision, pending preparation of the Findings of Fact. This notification will require the requesting party to re-affirm his/her request for findings.

3. Written findings shall disclose the Board’s findings on all material points raised in the Application and at the hearing. Findings shall be provided within 180 days after the decision is rendered.

4. If the requesting party decides to abandon his/her request for findings, such request must be submitted to the Clerk in writing not later than 14 days of the date the Clerk mailed the tentative decision. If the requesting party abandons his/her request for findings, the Clerk shall notify the other party that he/she may renew the request for findings by submitting such request in writing, accompanied by any required fee, to the Clerk within 14 days of the Clerk’s notice that the first party has abandoned his/her request. When a requesting party’s written request to abandon his/her request for findings is received by the Clerk, the Clerk shall refund any fee previously paid by the requesting party provided work on such findings has not commenced.

5. If the required fee is not paid to the Clerk at or prior to the conclusion of the hearing, written findings will be deemed waived by both parties. In every hearing, whether or not written findings have been requested, the Clerk will provide the parties with a written notice of decision.

6. An audio transcript of the proceedings may be requested within 60 days of the conclusion of the hearing. Such request must be made in writing to the Clerk and shall include the appropriate fee.

7. If the applicant or applicant’s agent requests written findings and the conclusion of the hearing is within 180 days of the two-year period specified in Section 1604, the applicant or applicant’s agent shall agree in writing to an extension of the two year period. (Rule 325(a)(3))
LOCAL RULE 16
DOCUMENTS ACCEPTED BY FACSIMILE OR
ELECTRONIC FILING

1. Boards and Hearing Officers shall accept written documents transmitted by facsimile machines, and scanned documents attached to e-mail, and shall treat signatures produced by facsimile transmission and scanned documents sent by e-mail as original signatures providing all the following requirements are met.
   a. The faxed or scanned document and all material information within the document are legible and readable;
   b. The faxed or scanned document is furnished to the Clerk of the Board within the time constraints.

2. Examples of documents which may be transmitted by fax or e-mail include: stipulation forms, Section 1604(c) waiver agreement forms, letters requesting the reopening of an appeal previously denied for failure of the applicant to appear at the scheduled hearing, withdrawal of the application, and agent authorization forms. Under no circumstance will the Assessment Appeal Application be accepted by facsimile transmission or e-mail, and any such form received by facsimile transmission or e-mail will be rejected.

By choosing to deliver a document electronically, the applicant or agent represents that the original signed document is in his or her possession or control, and that no alteration has been made to the document form or its data.

In the event a dispute arises regarding the timeliness of filing any document, it is the applicant/applicant’s agent’s responsibility to provide the Board with all relevant evidence which may include 1) the originally-signed copy of the document which the applicant/agent transmitted electronically or caused to be transmitted electronically, 2) the transmission record, and 3) a declaration in the following form:

“On (date) at (time), I transmitted or caused to be transmitted to the office of (check one)_______the Clerk of the Sacramento County Assessment Appeals Board, ______the Sacramento County Assessor’s Office, the attached document by facsimile machine or e-mail. On that date I faxed or e-mailed the document or caused it to be faxed to (phone no.)____________, or e-mailed to (e-mail address)__________________, with no indication of error. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.”
In the event the Clerk establishes online filing of assessment appeals applications, the signature requirements for the assessment appeal applications will be accepted pursuant to established standards set forth by the California Secretary of State.

**LOCAL RULE 17**

**BURDEN OF PROOF**

The law generally presumes that the Assessor has properly performed his or her duties. Except as stated otherwise below, the effect of this presumption is to impose upon the applicant the burden of proof that the value on the assessment roll is not correct, or, where applicable, that the subject property in question has not been correctly assessed. The law requires that the applicant proceed to present independent evidence relevant to the full value of the property or other issues(s) presented by the applications. *(Rule 321)*

However, notwithstanding the above-stated presumption of correctness, the Assessor has the burden of proof in the following instances:

1. The imposition of a penalty assessment;
2. Assessments of owner-occupied single-family dwelling provided the applicant has supplied all information to the Assessor as required by statute;
3. Escape assessments provided the applicant has supplied all information to the Assessor as required by statute and provided the escape assessment did not result from the taxpayer’s failure to file a change in ownership statement or business property statement or to obtain a permit for new construction;
4. Recommended increases in value;
5. Non-enrollment of the Purchase Price when a property has been sold.

At the hearing, both parties must provide five (5) copies of all evidence to be submitted to the Board. A Hearing Officer hearing requires two (2) copies of all documents submitted into evidence.
LOCAL RULE 18

APPEARANCE AT HEARING

1. PERSONAL APPEARANCE BY APPLICANT; APPEARANCE BY REPRESENTATIVE
   The applicant must appear personally at the hearing except as otherwise provided in these Local Rules, or be represented by an agent, attorney, corporate officer or employee, co-owner, or family member mentioned in Paragraph 2 below who shall be thoroughly familiar with the facts pertaining to the matter before the Board or Hearing Officer. Any person, other than an attorney at law, purporting to act as agent for the applicant must have been authorized in writing by the applicant’s completion of the Agent’s Authorization Form as described in Local Rule 21. (Rules 305(a) and 317)
   If the application was originally filed by the applicant, any person (other than an attorney, corporate officer, co-owner, or family member mentioned in Paragraph 2 below) appearing on behalf of the applicant must first file with the Clerk a signed original authorization to represent the applicant. The Clerk shall provide forms for this purpose.

2. APPEARANCE BY MEMBERS OF FAMILY
   An immediate family member may appear on behalf of the applicant (spouse, registered domestic partner, child, or parent.) No written authorization is required provided adequate evidence exists to prove the family relationship.

3. PROPERTY IN COMMON OWNERSHIP
   If the property is held in joint or common ownership or in a co-ownership, the presence of the applicant or any one of the owners constitutes a sufficient appearance. No written authorization is required provided adequate evidence exists to prove joint ownership or co-ownership.

4. APPEARANCE BY CORPORATION
   Where the applicant is a corporation, the corporation shall make an appearance by the presence of an attorney or of any duly authorized officer or employee who is knowledgeable on the matters before the Board.
LOCAL RULE 19

STIPULATION: EXAMINATION OF APPLICANT BY BOARD

No reduction of an assessment can be made unless the applicant/applicant’s agent attends a hearing scheduled before the Board, and offers evidence under oath regarding the value of the property and answers all pertinent questions. An exception to this requirement is if a written stipulation is filed with the Board, signed by the Assessor and the Assessor’s Counsel on behalf of the County and the applicant/applicant’s agent making the application, which includes the full value and assessed value of the property and the facts upon which the reduction in value is premised. The Board may, at a public hearing, (1) accept the stipulation, and thereby waive the appearance of the applicant/applicant’s agent and change the assessed value in accordance with Section 1607 and 1610.8 or (2) reject the stipulation and schedule or reschedule the application for hearing.

LOCAL RULE 20

CHALLENGE FOR CAUSE OF A BOARD MEMBER

1. The Assessor or the applicant/applicant’s agent may file with the Clerk a written statement objecting to the hearing of a matter before a particular member of the Board or a Hearing Officer. Copies of the object must be served upon the parties and upon the member or Hearing Officer being challenged. The statement must give the reason(s) for disqualification of the member or Hearing Officer. The statement shall be filed with the Clerk at the earliest practicable opportunity after discovery of the facts relating to the request for disqualification, and in any event before presenting any issue of fact by either party in the appeal hearing before such member or Hearing Officer.

2. The procedure used to challenge a Board Member or Hearing Officer shall comply with Section 1624.4 and Code of Civil Procedure Section 446.
LOCAL RULE 21

AGENT AUTHORIZATION, REVOCATION, SUBSTITUTION

1. AGENT AUTHORIZATION

An applicant who wishes to authorize a firm or individual who is not an attorney, parent, child, spouse, or registered domestic partner, must:

   a. Complete and sign Section 2 of the Assessment Appeal Application, or
   b. Use an attached authorization by completing and executing an Agent Authorization form containing all the following required information.

      i. The date the authorization statement is executed;
      ii. 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;
      iii. 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 Sacramento County;
      iv. The name, address and telephone number of the specific agent who is authorized to represent the applicant;
      v. The applicant’s signature and title;
      vi. A statement that the agent will provide the applicant with a copy of the application.

2. REVOCATION, SUBSTITUTION OF AN AGENT

An applicant, who wishes to cancel or revoke the previous authorization of an agent, or who wishes to substitute a new agent for a former agent previously authorized, must complete a new Agent Authorization form and file it with the Clerk. Unless a new Agent Authorization form has been properly completed and filed with the Clerk all correspondence regarding the appeal will continue to be sent to the agent who was first authorized to act on the applicant’s behalf. Such person will remain the authorized agent for the application, and may settle by stipulation, withdraw or otherwise control the appeal.
LOCAL RULE 22

SUBPOENAS

1. The Clerk shall issue subpoenas, when requested by either party no less than 10 days prior to the hearing date, for the attendance of witnesses or the presentation of documentary evidence. No subpoena can be issued for the purpose of taking a deposition. The Board and Hearing Officer may issue subpoenas on their own motion or other pre-hearing discovery. (Rule 322)

2. The party requesting the subpoena is responsible for serving it and for paying any witness fees, service fees and mileage. An application for a subpoena for the production of books, records, maps and documents must be supported by an affidavit as described by Section 1985 of the Code of Civil Procedure. The requesting party shall be responsible for providing proof of service for all requested subpoenas.

3. Any action to quash or enforce a subpoena shall be taken in Sacramento County Superior Court.

LOCAL RULE 23

WITHDRAWAL OF APPLICATION

An application may be unconditionally withdrawn at any time prior to or at the time of the hearing upon written request signed by the applicant/applicant’s agent, unless the Assessor has given the applicant/applicant’s agent a written notice of the intent to recommend an increase in the assessed value of the property. No conditional withdrawal will be accepted. When a notice of intent to increase the assessed value of the subject property has been issued pursuant to Section 1609.4 withdrawal of the Application may be effected only with the consent of the Assessor. Once effected, all withdrawals are final and may not be revoked. Signed withdrawal forms will be accepted electronically.

LOCAL RULE 24

BOARD DECISION

Acting upon proper evidence before it, the Board shall determine the full value of the property that is the subject of the hearing, including land, improvements, and personal property. The determination
of the full value shall be supported by a preponderance of the evidence presented during the hearing. 

(Rule 324)

All decisions rendered by the Board must be based on the evidence received at the hearing. The Board shall not accept or consider evidence from either party at any time outside of the hearing. If the Board concludes the evidentiary portion of a hearing and chooses to deliberate in private, the Board shall not accept evidence subsequent to the hearing.

**LOCAL RULE 25**

**RECONSIDERATION AND REHEARING**

1. **BOARD DECISIONS ARE FINAL** – The decision of the Board regarding an application is final. The Board shall not reconsider or rehear an application or modify a decision except as authorized by Rule 326.

2. **LACK OF APPEARANCE RECONSIDERATION** – Pursuant to Rule 326, the Board may reopen and take evidence upon an Application denied solely because of the non-appearance of the applicant if the Board finds excusable good cause for the failure of the applicant to appear at the scheduled hearing.

The applicant must file a written request for reconsideration of the denial for failure to appear within 60 days from the date of mailing of the notification of denial pursuant to Rule 313. Timely filed request for reconsideration will be scheduled by the Clerk for a Jurisdictional Hearing.

The Assessor or the applicant/applicant’s agent may attend such jurisdictional hearing or may rely solely on documentation submitted in support of the request for reconsideration. If the Board finds excusable good cause for the applicant’s failure to appear, the Clerk shall reschedule the application for a hearing on the merits.

3. **CLERICAL ERROR** – Pursuant to Rule 326(a)(1), the Board may reopen an application on its own motion to correct any ministerial errors made in computing the value of the subject property or any administrative errors discovered after the hearing. In these instances, the Clerk shall provide a summary of the error and a recommendation for correction to the Board who originally decided the application in question.
LOCAL RULE 26

SECTION 1604(C) WAIVER AGREEMENTS

AND CANCELLATION POLICY

Section 1604(c) provides that the taxpayer and the Board may mutually agree to an extension of the two-year statutory time for hearing and the determination of an appeal. Waiver agreements shall be unconditional but may be written so that the applicant may cancel the waiver of 120 days written notice to the Clerk and the Assessor. The effect of cancellation shall not reduce any time period already tolled under the waiver but shall end the tolling of the limitation period 120 days after the written notice is provided. The notice of cancellation must include the following:

1. The complete name of the Applicant.
2. The appeal application number provided by the Clerk.
3. The Assessor’s Parcel Number.
4. The applicant/applicant’s agent original signature and date signed, mailing address and phone number.

If the written notice contains all of the above-required information, the Clerk shall acknowledge receipt of the waiver cancellation within 10 working days. The Clerk thereafter shall schedule the application for hearing no later than 60 days from the expiration date of the two-year limitation period as extended by the tolling period resulting from the waiver.

In the event the cancellation request is incomplete, the Clerk shall, within 10 working days of receipt of written notice to cancel the waiver pursuant to Section 1604(c), forward to the taxpayer a request for additional information.
LOCAL RULE 27
APPLICATION FOR EQUALIZATION BY MEMBER,
ALTERNATE MEMBER, HEARING OFFICER OR
CLERK OF THE BOARD STAFF

A member, alternate member, hearing officer or Clerk of the Board staff shall notify the clerk when they file an application or when they intend to represent his/her spouse, registered domestic partner, parent, or child in an assessment appeal matter.

An application for equalization filed pursuant to Section 1603, by a member or alternate member of an Assessment Appeals Board, Hearing Officer, or Clerk of the Board staff in which that member/individual represents his/her spouse, registered domestic partner, parent, or child shall be heard before an assessment appeals panel consisting of three special alternate Assessment Appeals Board members appointed by an order of the presiding judge of the County of Sacramento. A special alternate assessment appeals member may hear only the application or applications for equalization set forth in the Superior Court order appointing the members. (Section 1622.6)

LOCAL RULE 28
REPRESENTATION OF APPLICANTS BY A BOARD MEMBER,
HEARING OFFICER OR CLERK OF THE BOARD STAFF

No current employee of the office of the Clerk of the Board, Board Member, Alternate Board Member or Hearing Officer may represent an applicant for compensation on any application for equalization filed with the Board pursuant to Section 1603. Such persons should also refrain from conduct that might give the appearance that they are representing an applicant or that might be construed as an attempt to influence the Board’s or the Assessor’s decision on a pending application.

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