



Assessment Appeals Board Rules of Notice and Procedure

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Rule No. 1 Definitions and General Provisions.

Reference: Property Tax Rule 301

The provisions set forth in this Rule govern the construction of the Butte County Assessment Appeals Board Local Rules.

- A. "APN" or "Parcel Number" is the Assessor's Parcel Number assigned to identify every parcel of real property in the County.
- B. "Applicant" means a taxpayer that has filed an Assessment Appeals Application form with the Clerk of the Assessment Appeals Board.
- C. "Application" or "Appeal" is the completed Assessment Appeals Application form filed with the Clerk of the Assessment Appeals Board.
- D. "Assessed Value" is the taxable value of a property, as determined by the Assessor using various appraisal techniques and/or methods, against which the tax rate is applied.
- E. "Assessor" is the Assessor of the County.
- F. "Auditor" is the Auditor of the County.
- G. "Authorized agent" is one who is directly authorized in writing by the Applicant to represent the Applicant in an assessment appeals proceeding.
- H. "Base year value" is the fair market value as of either the 1975-76 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership.
- I. "Board" is the Assessment Appeals Board of the County.
- J. "Chair" is the Chair of the Assessment Appeals Board.
- K. "Clerk" is the Clerk of the Assessment Appeals Board.
- L. "Continuance" is the continuance of a hearing to another date after formal evidence and/or testimony has been received from one or more of the parties. The same Assessment Appeals Board panel must hear the continued matter.
- M. "County" is Butte County.
- N. "County legal advisor" is the County Counsel of the County, or outside counsel specifically retained to advise the Assessment Appeals Board.
- O. "Days" means calendar days, unless "business day" is specified. If a deadline to act falls on a weekend day or County holiday, the deadline shall be automatically extended to the next business day.
- P. "Escape Assessment" is a retroactive assessment, levied in a later year, intended to rectify omissions or errors in the original assessment of taxable property.

- Q. "Equalization" is the determination by the Assessment Appeals Board of the correct full value for the property that is the subject of the hearing.
- R. "Fair market value" or "full cash value" is, except as otherwise provided for in section 110 and 110.1 of the Revenue and Taxation Code, the amount of cash or its equivalent the property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of 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.
- S. "Full value" is either the fair market value, the full cash value or the restricted value.
- T. "Lien date" is the date that all taxable property is assessed annually for property tax purposes as of 12:01 a.m. on January 1.
- U. "Local Roll" is the list of all property within the County that is assessed by the Assessor.
- V. "Local Rules" are these Local Rules for the Assessment Appeals Board.
- W. "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 proceedings under this section. "Person affected" or "party affected" shall include 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.
- X. "Postponement" is the resetting of a hearing date by either or both of the parties prior to the submission of formal evidence or testimony related to the issues of the Assessment Appeals Application.
- Y. "Restricted value" is a value standard other than full cash value prescribed by the Constitution or by statute authorized by the Constitution.
- Z. "Supplemental Assessment" is an assessment to establish changes in value due to a change in ownership or new construction, which occurred after the local roll was compiled.
- AA. "Tax Rules" are the Property Tax Rules promulgated by the State Board of Equalization and found in Title 18 of the California Code of Regulations.
- BB. "Taxable value" is the base year full value adjusted for any given lien date as required by law or the full cash value for the same lien date, whichever is less.

Rules No. 2 The Board's Function and Jurisdiction.

Reference: Property Tax Rule 302

- 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 Revenue and Taxation Code section 531.1;
 - 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, or reclassified to assessable property;
 - 5) To determine the allocation of value to property that is the subject of the hearing;
 - 6) To exercise the powers specified in section 1605.5 of the Revenue and Taxation Code; and
 - 7) To act in a quasi-judicial capacity and render its decision only on the basis of proper evidence presented at the hearing.
- B. Except as provided for in subsection (A)(4), the Board has no jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied.
- C. Regarding property subject to change in ownership or newly constructed, the Board shall hear applications for a reduction in an assessment in cases in which the issue is whether or not property has been subject to a change in ownership, as defined in Chapter 2 (commencing with section 60) of Part 0.5, or has been newly constructed, as defined in Chapter 3 (commencing with section 70) of Part 0.5, of the Revenue and Taxation Code.
- D. The Board shall hear and decide issues with respect to penalties assessed under section 463, 482, or 504 whether those issues arise in connection with an application timely filed under section 1603 or 1605. The Board shall hear and decide penalty issues under this subdivision regardless of whether the taxpayer has filed an application for reduction disputing only penalty amounts, or during the appeal process, all non-penalty issues are resolved.

Rule No. 3 Publication Giving Notice of Filing Period.

Immediately upon delivery of the 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, as provided in section 1601(c) of the Revenue and Taxation Code.

Rule No. 4 Location of Local Roll for Inspection.

Reference: Property Tax Rule 266

The local roll or a copy thereof shall be made available for inspection at the Assessor's Office by all interested parties during regular office hours of the officer having custody thereof.

Rule No. 5 APPLICATION.

Reference: Property Tax Rule 305

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed:

A. Eligible Persons.

- 1) An application is filed by a person affected, the person's agent, or a relative mentioned in State Property Tax Rule No. 317. If the application is made by an agent, other than an authorized attorney licensed to practice in this State who has been retained and authorized by the Applicant to file the application, written authorization to so act must be filed with the application. 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. The attached authorization shall include the following:
 - a) The date the authorization statement 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 specific 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.

- 2) 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. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
- 3) If the Applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- 4) No application shall be rejected as a duplicate application by the Clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.

B. Signature and Verification. The application shall be in writing and signed by the Applicant or the Applicant's agent with 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 State Property Tax Rule No. 317, 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) An attorney licensed to practice law in this state 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.

C. Form and Contents. The County shall provide free of charge forms on which applications are to be made. Unless specifically authorized by the Clerk, a separate application must be filed for each parcel of real property and for each assessment of personal (unsecured) property. In the event that an entire subsection is appealing values and each parcel has identical information, the Clerk shall authorize a single appeal for that subsection.

- 1) The application form shall be prescribed by the State Board of Equalization and shall require that the Applicant 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) The parcel number and a description of the property that 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.
 - h) Payment of the filing fee.
- 2) The form shall also include:
- a) A notice that the list of property transfers within the County, which have occurred within the preceding two-year period, is open to inspection at the Assessor's Office to the Applicant and copies are available for purchase upon payment of a fee of ten dollars (\$10).
 - b) A notice that written findings of fact will be prepared by the Board upon request if the applicable fee is paid. An appropriate place for the Applicant to make the request shall be provided.
- 3) An application may include one or more reasons for filing the application. An application may include both property on the secured roll and property on the unsecured roll if related to the same APN.
- 4) An application that does not include the information required by subsection (C)(1) of this Rule is invalid and shall not be accepted by 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 14 days to correct any errors and / or omissions. Disputes concerning the validity of an application shall be resolved by the Board.
- 5) An application that includes the correct information required by subsection (C)(1) is valid and no additional information shall be required of the Applicant on the application form.
- 6) If the application appeals property subject to an escape assessment resulting from an audit conducted by the Assessor, then all property, both real and personal, of the Applicant 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.
- 7) If a duplicate application (as defined in Revenue and Taxation Code section 1603.5) is filed, the Clerk may accept only the first application filed and may reject any duplicate application.

D. Time of Filing.

- 1) An application appealing a regular assessment shall be filed with the Clerk during the regular filing period beginning July 2 through 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 through November 30.
- 2) Applications with an original signature must be filed with the Clerk between July 2 and November 30. If hand delivered, the application must reach the Clerk's office before 5:00 pm on November 30. If mailed, the application must be postmarked no later than November 30. The address is: Clerk of the Board of Supervisors, 25 County Center Drive, Suite 200, Oroville, California, 95965. Applications are not accepted by facsimile or other form of electronic transmission.
- 3) An application appealing an escape assessment or a supplemental assessment must be filed with the Clerk no later than 60 days after the date of mailing printed on the supplemental assessment or escape assessment notice or the postmark date, whichever is later. If no notice was given, an application must be filed within 60 days of the date printed on the tax bill or postmark date, whichever is later. It is required that a copy of the supplemental assessment or escape assessment notice or tax bill, whichever is applicable, be included with the application.
- 4) An application appealing a proposed reassessment made for property damaged by misfortune or calamity pursuant to section 170 of the Revenue and Taxation Code must be filed with the Clerk no later than six 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 section 170 shall create no presumption regarding the value of the property subsequent to the date of the damage.
- 5) An application may be filed within 60 days of receipt of a notice of assessment or within 60 days of the mailing of a tax bill, whichever is earlier, when the taxpayer does not receive the notice of assessment described in section 619 of the Revenue and Taxation Code 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.

- 6) A completed 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 a period; or
 - b) If proof satisfactory to the Board establishes that the mailing occurred on the last of the filing period or within such a 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.
- 7) 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 Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates. 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.
- 8) 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.
- 9) An application filed without the required filing fee will be deemed invalid and shall not be accepted by the Board. Prompt notice that the application is invalid will be given by the Clerk to the Applicant, and where applicable, the Applicant's agent. An Applicant or the Applicant's agent who received notice may refile during the filing period with payment of the filing fee. If the filing period has ended, the Applicant or the Applicant's agent shall be given 14 days from the date of the notice to submit the required filing fee in order to cure the invalid application.

E. Amendments and Corrections.

- 1) An Applicant or an Applicant's agent may amend an application until 5:00 p.m. on the last day upon which the application might have been timely filed.
- 2) After the filing period has expired:
 - a) An application that does not include the information required by subsection (C)(1) of this Rule is invalid and shall not be accepted by the Board. 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 refile within the appropriate filing period, or shall correct any errors and / or omissions within 14 days after notice was given that the application is incomplete. Disputes concerning the validity of an application shall be resolved by the Board in a validation hearing.

- 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 subsections (a) and (b) to state additional facts claimed to require a reduction of 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 of the Board prior to any scheduled hearing, or may be made orally at the hearing. If made in writing, the Clerk shall provide a copy to the Assessor upon receipt of the request.
 - 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 indefinitely provided in section 1604 of the Revenue and Taxation Code.
 - 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.
 - iv) 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.

F. Claim for Refund. If a valid application is designated as a claim for refund pursuant to section 5097 of the Revenue and Taxation Code, the Applicant shall be deemed to have challenged each finding of the Board and to have satisfied the requirements of section 5097.02 of the Revenue and Taxation Code.

G. Consolidation of Applications. The Board, on its own motion or on a timely request of the Applicant(s) 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.

Rule No. 5a Validity Hearing.

Validity Hearing. When the Clerk determines that an application is incomplete and the Applicant does not remedy the deficiency after the Clerk provides notice of its incompleteness under Rule 5(E)(2)(a), the application will be deemed invalid. Within 14 days after the date set forth in the notice of the Clerk for the Applicant to remedy any deficiency, the Applicant may request a hearing before the Board to determine the validity of the application. After receiving a request for a Validity Hearing, the Clerk shall

set the matter for a hearing solely on the question of the validity of the application. The Clerk is entitled to a presumption that the Clerk's determination is correct, but an Applicant may present evidence to rebut the presumption or to establish an exception to the requirements of Rule 5 based on the circumstances. If the Board determines that the evidence presented at the validity hearing demonstrates that the application is complete, or that a valid exception to Rule 5 exists based on the circumstances, the Board will declare the application complete and the application will be scheduled for a hearing on the merits of the appeal at a future date. The Board may require the Applicant to sign a written agreement extending the two-year period indefinitely provided in section 1604 of the Revenue and Taxation Code. If the Board determines that the Clerk's determination was correct and the application was not complete, the Board will deny the application as incomplete and the case will be closed. A denial based on an incomplete application shall be considered a final determination by the Board.

Rule No. 6 Exchange of Information.

Reference: Property Tax Rule 305.1

- A. Request for Information.** 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. 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 affixed by the United States Postal Service, or the date certified by a bona fide courier service on the envelope or package containing the information, shall control. The Clerk shall, at the earliest opportunity, forward any request filed with the application or a copy thereof to the other party. The request shall contain the basis of the requesting party's opinion of value for each valuation date at issue and the following data:
- 1) 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 APN, 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.
 - 2) 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.
 - 3) COST DATA. If the opinion of value is to be supported with evidence of replacement cost, there shall be presented:
 - a) With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.
 - b) With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use.

- c) With regard to both improvement and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

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.** If the party requesting an exchange of data under the preceding subsection has submitted the data required therein 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. The response shall be supported with the same type of data required of the requesting party. When the Assessor is the respondent, the Assessor shall submit the response to the address shown on the application or on the request for exchange of information, whichever is filed later. The initiating party and the other party shall provide 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 such new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time.
- D. Nonresponse to Request for Information.** If one party initiates a request for information and the other party does not comply within the time specified in subsection (B), the Board may grant a postponement for a reasonable period of time. The postponement shall extend the time for responding to the request. The Board will set a new deadline for exchange of information. If the party fails to comply by the new deadline for exchange of information, 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. The information must be submitted 15 days prior to the subsequent hearing.

Rule No. 7 Prehearing Conference.

Reference: Property Tax Rule 305.2

- 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 the issues, determining the status of exchange of information requests, stipulating to matters on which agreement has 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.

- B. The Clerk shall set the matter for a prehearing conference upon the request of either party and shall notify the Applicant or the Applicant’s agent and the Assessor of the time and date of the conference. Notice of the time, date, and place of the conference shall be given not less than 20 days prior to the conference, unless the Assessor and the Applicant stipulate in writing to a shorter notice period.

Rule No. 8 Application for Equalization.

Reference: Property Tax Rule 305.3

- A. General.** In addition to any rights of appeal of escape or supplemental assessments as described in State Property Tax Rule No. 305(D)(3), if the result of an audit discloses property subject to an escape assessment for any year covered by the audit, then, pursuant to section 1605 of the Revenue and Taxation Code, an application may be filed for review, equalization, and adjustment of the original assessment of all property of the Applicant at the location of the profession, trade, or business for that year, except any property that has previously been equalized for the year in question.

- B. Definitions.** For purposes of section (A) of this Rule:

- 1) “Audit” means any audit of the books and records of a taxpayer engaged in a profession, trade, or business who owns, claims, possesses, or controls locally assessable business tangible personal property and trade fixtures within the County.
- 2) “Property subject to an escape assessment” means any individual item of the Applicant’s property that was under assessed or not assessed at all when the Assessor made the original assessment of the Applicant’s property, and which has not been previously equalized by an appeals board, regardless of whether the Assessor actually makes or enrolls an escape assessment. Property is subject to an escape assessment even if the audit discloses an overassessment of another portion of an item of the property, and the amount of the underassessment could be offset completely by the amount of overassessment. If the audit discloses that any property was subject to an escape assessment, the Assessor shall include that fact as a finding presented to the taxpayer in the Assessor’s written findings. If no such finding is made by the Assessor, the taxpayer may file an application and present evidence to the Board of the existence and disclosure of property subject to escape assessment. For purposes of this Rule only, “material value” means value no less than one percent of the audited value of the taxpayer’s trade fixtures and tangible personal property for the year under audit. If the Board determines that property subject to escape assessment was disclosed as a result of an audit, the Board shall permit the taxpayer’s section 469 appeal.
- 3) “Result of an audit” means the final conclusions reached by the Assessor during the audit process and shall include a description of any property subject to escape assessment as noted in the audit work papers or as identified in writing by the taxpayer.
- 4) “Original assessment” means the assessment and any subsequent roll corrections or roll changes prior to the date of the commencement of the audit for the roll year for which the result of the audit discloses property subject to an escape assessment.

- 5) “All property of the Applicant” means any property, real or personal, assessed to Applicant, or the Applicant’s statutory legal predecessor in interest, at the location of the profession, trade, or business for the year of the audit.
- 6) “Location of the profession, trade, or business” means a site, as determined by the Board, where the property subject to the escape assessment is located. Site includes all property within the same appraisal unit as the property that is subject to escape assessment. Site also includes other property not within the same appraisal unit as the property that is subject to escape assessment, when the other property and the property that escaped assessment function as part of the same economic unit of profession, trade, or business. A “location of the profession, trade, or business” may include multiple parcels of real property, noncontiguous parcels, parcels with separate addresses, and parcels in separate revenue districts within the County.
- 7) “Property that has been previously equalized for the year in question” means that the Board has previously made a final determination of full value for that item, category, or class of property that was the subject of an assessment appeals hearing or was the subject of a stipulated agreement approved by the Board. An item, category, or class or 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 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.

C. Notice of Audit Results. Upon completion of an audit of the Applicant’s books and records, the Assessor shall notify the Applicant in writing of the results of the audit as defined in subsection (B)(3) of this Rule for all property, locations, and years that were the subject of the audit. At the request of the Applicant, the Assessor shall permit the Applicant or designated representative to inspect or copy any information, documents, or records relating to the audit in accordance with the provisions of Revenue and Taxation Code 408.

D. Noticing for Filing an Application. An application shall be filed with the Clerk no later than 60 days after the date of mailing by which the Applicant is notified that the result of the audit has disclosed property subject to escape assessment. The notice shall be mailed to the Applicant by regular United States mail directed to the Applicant at the Applicant’s latest address known to the Assessor, unless, prior to the mailing of the notice, the Assessor is notified in writing by the Applicant of a change in address. The notice for purposes of filing an application shall be one of the following, depending upon the conclusion(s) of the audit:

- 1) Where an escape assessment is enrolled by the Assessor, the notice shall be the tax bill based upon the results of the audit and resulting escape assessment(s).
- 2) Where the Assessor does not enroll an escape assessment resulting from the audit or when the escape assessment is enrolled but offset pursuant to Revenue and Taxation Code section 533, the Assessor’s written notification of the audit results for the property, locations, and each year that were the subject of the audit as described in section (C) of this Rule shall be the notice. The notice of audit results showing property subject to

escape assessment for each year shall indicate that it is the notice of the Applicant's right to file an application.

- E. Jurisdiction of the Board.** Nothing in this Rule shall be interpreted to limit or enlarge a Board's jurisdiction under specific statutory provisions or other Rules of this section.

Rule No. 9 Base Year Value Presumption.

Reference: Property Tax Rule 305.5

- A. The Board decision that the full cash value, as defined in section 110 of the Revenue and Taxation Code, is lower than the adjusted base year value (the base year value adjusted to reflect inflation as prescribed by section 110.1, subdivision (f), of the Revenue and Taxation Code) will not establish a new base year value, unless the base year value is the subject of the appeal. Any base year value determined by a local board of equalization, an assessment appeals board, or by a court for any 1975 assessment shall be conclusively presumed to be the base year value of the property assessed.
- B. 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 section 1605 of the Revenue and Taxation Code following a determination of new construction or change in ownership;
 - 2) During the regular equalization period provided for in section 1603 of the Revenue and Taxation Code 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; or
 - 3) At any time after the time period specified in (1) or (2) if the Applicant claims that an erroneous change in ownership determination occurred.
- C. Any base year value determined pursuant to section 51.5 of the Revenue and Taxation Code 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. An application for equalization made pursuant to sections 1603 and 1605 of the Revenue and Taxation Code, when determined, shall be conclusively presumed to be the base year value for that assessment event.

Rule No. 10 Copy of Application, Amendment, and Correction to Assessor.

Reference: Property Tax Rule 306

The Clerk shall transmit to the Assessor a copy of each application for a change in assessment 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 No. 11 Notice of Hearing.

Reference: Property Tax Rule 307

- A. After the filing of an application for reduction of an assessment, the Clerk shall set the matter for hearing and notify the Applicant or the Applicant's agent in writing by personal delivery or by depositing the notice in the United States mail directed to the address given in the application. If requested by the Assessor or the Applicant, the Clerk may electronically transmit the notice to the requesting party. 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 reassessment 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.
- B. The notice shall be given no less than forty-five days prior to the hearing unless a shorter notice period has been stipulated to by the Assessor and the Applicant or the Applicant's agent pursuant to section 1605.6 of the Revenue and Taxation Code.
- C. The Clerk shall notify the Assessor of the time and place of the hearing.
- D. 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 below not less than 20 days prior to the hearing unless: 1) notice is waived by the Applicant or the Applicant's agent in writing in advance of the hearing; 2) notice is waived orally at the time of the hearing; or 3) a shorter notice period is stipulated to by the Assessor and Applicant or the Applicant's agent. The notice shall be given to the Applicant as shown on the latest assessment roll by depositing the notice in the United States mail directed to the Applicant at the latest address of the Applicant 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;
- 5) The amount by which it is proposed to raise the assessment.

Rule No. 12 Withdrawal.

All withdrawals must be submitted in writing and may be done by completing an Assessment Appeal Withdrawal form which can be found on the [Clerk of the Board – Assessment Appeals website](#) or on the State Board of Equalization's website and is final upon approval of the Board. The Board may, for good cause, allow a withdrawal to be rescinded.

Rule No. 13 Request for Findings.

Reference: Property Tax Rule 308

- A. If an Applicant or the Assessor desires written findings of fact, the request must be in writing and submitted to the Clerk before commencement of the hearing, and the required fee must be paid prior to the conclusion of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons the request at that time, the other party may orally or in writing renew the request at the conclusion of the hearing and accompany the request with payment of the required fee or deposit. The County Board of Supervisors has imposed a reasonable fee to cover the expense of preparing the findings and conclusions. If, at the conclusion of the hearing, a party requesting written findings has failed to pay the required fee, the Board need not prepare written findings. The Board may deny a request made after the conclusion of the hearing that seeks to waive written findings.

The requesting party must pay a fee for written findings of fact in the amount of \$10.00. The fee is refundable only if the request for preparation of written findings has been withdrawn prior to the close of the hearing on the assessment appeal.

- B. The written findings of fact shall fairly disclose 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 methods of valuation used in determining the full value of the property. The Board shall provide findings as required by State Property Tax Rule No. 325, unless a longer period of time is agreed to between the parties.

Rule No. 14 Conflict of Interest.

- A. Section 1624.2 of the Revenue and Taxation Code provides that “no member of an assessment appeals board shall knowingly participate in any assessment appeal 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 judgment in the proceeding.” A violation of this section establishes cause for removal under section 1625 of the Revenue and Taxation Code, which allows a board of supervisors to remove any member of an Assessment Appeals Board for cause.
- B. Each Board member is subject to Chapter 7, Article 1 of the Political Reform Act (Government Code section 87100 et seq.) which prohibits a member from making or attempting to influence a governmental decision in which the member has a financial interest. Board members shall disqualify themselves promptly upon becoming aware of any potential violation of these provisions.
- C. Board members may disqualify themselves from any matter pending before the Board for any reason which the members deem to constitute good cause. The reason shall be stated on the record.
- D. If a Board member knows prior to the hearing that he/she may disqualify themselves, the Board member shall notify the Clerk immediately upon a conflict so that an alternate member can be made available.

Rule No. 15 Application for Equalization by a Board Member.

Reference: Property Tax Rule 308.6

An application for equalization filed pursuant to section 1603 or 1605 of the Revenue and Taxation Code by a Board member shall be heard by a neighboring jurisdiction.

Rule No. 16 HEARING.

Reference: Property Tax Rule 309

- A. The Board generally meets on the second Wednesday of each month during the months of October through May. The Board will continue to sit from time to time until the business of assessment appeals is completed. At its October meeting of the new roll year, the Board will adopt a schedule for the following year. The yearly calendar for the Assessment Appeals Board can be found on the County’s Clerk of the Board website.
 - 1) Regular meetings begin at 9:00 a.m., in the County’s Board of Supervisors Chambers, 25 County Center Drive, Suite 205, Oroville, California 95965, unless alternate times and locations are determined by the Board. Nothing herein requires the Board to conduct hearings prior to the final day for filing applications. Special meetings of the Board may be called as deemed necessary, provided there is adequate time for notification of all parties and the public. The Board may adjourn any regular or special meeting to a time and place specified in the order of adjournment.

- B. 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 subdivision (a) of section 1603 of the Revenue and Taxation Code, unless the Applicant or the Applicant's agent and the Board mutually agree in writing or on the record to an extension of time.
- C. If the hearing is not held and a determination is not made within the time specified in subsection (B) of this section, the Applicant's opinion of value stated on the application shall be conclusively determined by the Board to be the basis upon which property taxes are to be levied, except when:
- 1) The Applicant has not filed a timely and complete application; or
 - 2) 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
 - 3) The Applicant has not complied fully with a request for the exchange of information under State Property Tax Rule No. 305.1 or with the provisions of subdivision (d) of section 441 of the Revenue and Taxation Code; or
 - 4) Controlling litigation is pending. "Controlling litigation" is litigation which is:
 - a) Pending in a state or federal court whose jurisdiction includes the county in which the application is filed; and
 - b) 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
 - 5) The Applicant has initiated proceedings to disqualify a Board member pursuant to Revenue and Taxation Code section 1624.4 within 90 days of the expiration of the two-year period required by Revenue and Taxation Code section 1604.
- D. For applications involving base year value appeals that have not been heard and decided by the end of the two-year period provided in section 1604 of the Revenue and Taxation Code and where the two-year period has not been extended pursuant to subsections (B) or (C) of this section, 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.
- 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 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.
- E. If the Applicant has initiated proceedings pursuant to subsection (C)(5) of this Rule, the two-year period described in subsection (B) shall be extended 90 days.

- F. The Applicant shall not be denied a timely hearing and determination pursuant to subsection (B) of this Rule, by reason of any of the exceptions enumerated in subsection (C) 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 its 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.
- G. 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.
- H. The Clerk may schedule a validity hearing to determine whether an application was accepted in error.

Rule No. 17 Quorum and Vote Required.

Reference: Property Tax Rule 311

- A. No hearing before the Board shall be held unless a quorum of two Board members is present. Except as otherwise provided in State Board of Equalization Rule 310, no decision, determination, or order shall be made by the Board by less than a majority vote of all the members of the Board who have been in attendance throughout the hearing.
- B. If either party so demands, a hearing must be held before the full Board. 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 section 1604 of the Revenue and Taxation Code if the demand precludes the matter from being heard and decided 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. If a hearing takes place before the Board consisting of an even number of members and they are unable to reach a majority decision, the application shall be reheard before the full Board.

Rule No. 18 Hearings Recorded.

Reference: Property Tax Rule 312

- A. All hearings of the Board shall be recorded.
- B. Any person may purchase a copy of the recording of that portion of a hearing that is open to the public upon payment of a reasonable fee, provided the request to purchase has been made within 60 days after the final determination of the Board.

- C. The County does not regularly provide a stenographic reporter. The Applicant, at the Applicant's own expense, may have the hearing reported by a stenographer.
- D. Unless all parties and the Clerk agree otherwise, any transcript of a proceeding must be prepared and paid for by the party requesting it, based on a copy of the Clerk's official audio recording made by the party. The party must provide a copy of the transcript to the Clerk as soon as it is completed. Any party which believes the transcript contains trade secret materials, or is otherwise exempt from disclosure under the California Public Records Act (Government Code section 6250 et seq.), bears the burden of demonstrating facts sufficient to support the claimed exemption(s). The party will also be required to agree in writing to defend and hold the County harmless if the County denies a public records request on the basis of the party's asserted exemption(s) and legal action is initiated against the County.

Rule No. 19 Hearing Procedure.

Reference: Property Tax Rule 313

- A. Hearings on applications shall proceed as follows:
 - 1) The Chair 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 the hearing. 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. If the notice 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.

The denial of an application for lack of appearance by the Applicant, or the Applicant's agent, is not a decision on the merits of the application and is not subject to the provisions of State Property Tax Rule No. 326. Rule No. 27(A)(2) authorizes reconsideration of the denial where the Applicant furnishes evidence of good cause for the failure to appear or to make a timely request for postponement and files a written request for reconsideration within a period set by the Board. Any request for reconsideration of a denial for lack of appearance must be filed within 30 days from the date of mailing of the notification of the denial. Applicants who fail to request reconsideration within the period set, or whose request for reconsideration is denied, may refile an appeal of the base year value during the next regular filing period in accordance with section 80 of the Revenue and Taxation Code so long as the refile is made within three years of the establishment of the base year value pursuant to section 80.

- 2) If the Applicant or the Applicant's agent is present, the Clerk shall administer the oath to the Applicant and the Assessor. The Chair shall inquire as to 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.
 - 3) The Board shall determine who has the burden of proof. Whoever is determined to have the burden of proof shall present their evidence first. The Board shall not require the Applicant to present evidence first when the hearing involves:
 - a) 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 State Property Tax Rule No. 305(C) and has supplied all information as required by law to the Assessor: In those instances, the Chair shall require the Assessor to present its case to the Board first.
 - b) 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 the evidence that the purchase price, whether paid in money or otherwise, is not the full cash value of the property.
 - c) A penalty portion of an assessment.
 - d) With respect to escape assessments, the presumption in favor of the Applicant provided in State Property Tax Rule No. 321(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.
 - e) When the Assessor requests a higher assessed value as discussed in D below.
- B. All testimony shall be taken under oath or affirmation.
- C. The hearing need not be conducted according to technical rules relating to evidence and witnesses. The hearing will follow informal rules of evidence. 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. However, the Applicant cannot present just any information; it must be the kind of independent information that a reasonable person would rely on when valuing the property in question. The burden of paying taxes is not relevant evidence. Failure to enter timely objection to evidence constitutes a waiver of the objection. Objections are discouraged except where unfairness or prejudice would otherwise result. The Board may act only upon the basis of proper evidence admitted into the record. Board members 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. A full and fair hearing shall be accorded to 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. The party having the burden of proof shall have the right to open and close the argument.

- D. When the Assessor requests the Board find a higher assessed value than the Assessor 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 has been supplied at least 10 days prior to the hearing, the Assessor may introduce such evidence at the hearing. 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 State Property Tax Rule No. 321(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. 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. After an application for changed assessment has been filed, Board members are prohibited from discussing the application with proponents, opponents, or other interested parties, except in the course of and during the public hearing and authorized private deliberations thereon. Case information provided to the Clerk must not be provided to Board members in advance of the scheduled hearing date because of the possibility that such information may change or not be admitted in evidence, with the exception of any motions or pre-hearing briefs filed by either party. No member, however, is prohibited from discussing a pending matter with the Clerk or the County legal advisor. The parties should provide six (6) copies of all admissible evidence to the Clerk at the time of the hearing.

For the purpose of these policies and procedures, the Applicant shall be deemed to have received any notice which the Assessor put into the United States mail first class postage prepaid.

- F. Hearings by the Board shall be open, accessible, and audible to the public except that:
- 1) Upon conclusion of the evidentiary portion of the hearing, the Board may take the matter under submission and deliberate in private in reaching a decision, and
 - 2) The Board 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 section 3426.1 of the Civil Code. 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. 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 No. 20 Legal Counsel.

Reference: Property Tax Rule 314

The Board shall be advised and assisted by the County legal advisor who shall give advice and assistance to the Board on legal, procedural, and substantive matters. When giving advice and assistance to the Board, the County legal advisor may participate in the hearings and may ask questions of the Applicant and Assessor.

Rule No. 21 Examination of Applicant by Board.

Reference: Property Tax Rule 316

- A. 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 in 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. In the event there is filed with the Board a written stipulation, signed by the Assessor 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) By motion accept the stipulation, waive the appearance of the person affected or the agent, and change the assessed value in accordance with section 1610.8 of the Revenue and Taxation Code; or,
 - 2) Reject the stipulation or set or reset the application for reduction for hearing.
- C. Generally the Board does not require the presence of the Applicant or agent when it considers written stipulations. The Board may defer its decision on a proposed stipulation when it desires further information or clarification which is not immediately available from the Assessor at the hearing.
- D. The Board may, in its decision, 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 No. 22 Personal Appearance by Applicant; Appearance by Agent.

Reference: Property Tax Rule 317

- A. 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 State Property Tax Rule No. 316. If the Applicant is represented by an agent, the agent shall be thoroughly familiar with the facts pertaining to the matter before the Board.
 - 1) If the application was filed by the Applicant, any person who appears at the hearing (except a California licensed attorney retained by the Applicant or a person mentioned in subsections (C), (D), or (E)) 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) 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) The written authorization required pursuant to this Rule shall include the information required by State Property Tax Rule No. 305(A) and shall clearly state that the agent is authorized by the Applicant to appear at hearings before the Board.
- B. 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.
- C. 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.
- D. Spouses may appear for each other, children may appear for parents, or vice versa. A domestic partner registered with the State may also appear for their partner.
- E. 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.

Rule No. 23 Burden of Proof.

Reference: Property Tax Rule 321

- A. Subject to exceptions set by law, it is presumed that the Assessor has properly performed its 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 Applicant must present independent evidence relevant to the full value of the property or other issue presented by the application.

- B. 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 its duties is not evidence and shall not be considered by the Board in its deliberations.
- C. The Assessor has the burden of establishing the basis for imposition of a penalty assessment.
- D. Exceptions to subsection (A) are applied in any hearing involving the assessment of an owner-occupied single-family dwelling or an escape assessment. In such instances, the presumption in section 167 of the Revenue and Taxation Code 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 in favor of the Applicant by the submission of evidence supporting the assessment.
- E. In hearings involving change in ownership, except as provided in section 110 of the Revenue and Taxation Code, 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. 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 No. 24 Postponements and Continuances.

Reference: Property Tax Rule 323

- A. The Board has delegated decisions concerning postponement to the Clerk in accordance with these rules. Requests for postponement shall be considered as far in advance of the hearing date as is practicable.
- B. The Applicant and / or the Assessor shall be allowed one postponement as a matter of right made in writing at least 21 days before the hearing.
- C. Any request for a late, second, or subsequent postponement must be in writing and must be received by the Clerk no later than 4:00 pm at least three business days in advance of the hearing. For Wednesday hearings with no intervening holidays, the postponement must be requested no later than 4:00 pm the Friday before the hearing. If both sides agree to the postponement, it will be granted but the parties will be required to waive their right to 45 days' notice of the hearing. If a party objects, the matter will be set for a hearing before the Board to determine whether good cause for the requested postponement exists.

- D. At the hearing, the Board may continue a hearing to a later date. The same Assessment Appeals Board panel must hear the continued matter. If the Applicant requests a continuance within 90 days of the expiration of the two-year period specified in section 1604 of the Revenue and Taxation Code, 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 by completing a Waiver to Extend Hearing on Application For Changed Assessment (BOE-305-W REV.01 (09-10)). 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 No. 25 DECISION.

Reference: Property Tax Rule 324

- A. Determination of Full Value, Classification, Change in Ownership, or Other Issues.** Acting upon proper evidence before it, the Board shall determine the full value of the property, including land, improvements, and personal property, which 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 State Property Tax Rule No. 305.1. 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. 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 the Clerk such details as are necessary for the implementation of the Board's decision.
- B. Jurisdiction.** 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. 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.

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. 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. 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.

- 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.** 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. 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. The Board shall presume that zoning or other legal restrictions, of the types described in Revenue and Taxation 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 disclose 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 No. 26 Notice and Clarification of Decision.

Reference: Property Tax Rule 325

- A. At the conclusion of the hearing, the Board will take the matter under submission. The decision becomes final when:
 - 1) 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) A written notice of the decision is issued provided no findings of fact are requested by either party. 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) A written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested before the commencement of the hearing. 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 section 1604 of the Revenue and Taxation Code, 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. 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.
- C. In any case in which findings of fact are requested, the Board may require one or both parties to prepare findings of fact and submit them to the Board for review, as well as submit the proposed findings to the opposing party for comment as required by State Property Tax Rule No. 325. The copy provided to the Board must be in electronic format unless the party does not have reasonable access to a computer. If both parties prepare proposed findings of facts, no opportunity to review and comment need be provided.

Rule No. 27 Reconsideration and Rehearing.

Reference: Property Tax Rule 326

- A. The decision of the Board upon an application is final. The Board shall not reconsider or rehear an application or modify a decision unless:
 - 1) The decision reflects a ministerial clerical error; or
 - 2) The decision was entered as the result of the Applicant's failure to appear for the hearing and within the period established pursuant to State Property Tax Rule No. 313, the Applicant furnishes evidence establishing, to the satisfaction of the Board, good cause for the failure to appear.
- B. At any time before the Board announces its decision on the matter, the Board on its own motion may reopen any matter pending before it and set it for further hearing to receive additional evidence or to obtain clarification of issues from any party or parties.