

EXHIBIT "A"

Clerk of the Board of Supervisors
County of Mariposa, CA

ASSESSMENT APPEALS BOARD LOCAL RULES



**Adopted by the
Mariposa County Board of Supervisors on July 17, 2018**

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Introduction

Under the California Constitution, the Board of Supervisors for each county also serves as the local Board of Equalization unless it has delegated authority, pursuant to Revenue and Taxation Code Section 1620, to an Assessment Appeals Board. In Mariposa County, the Board of Supervisors delegated this authority with several ordinances and the Mariposa County Assessment Appeals Board now operates pursuant to County Code Chapter 2.40.

Basic functions of the Assessment Appeals Board are:

- To adjust individual assessments in order to equalize them and to determine the allocation of value on the local tax assessment roll. The Assessment Appeals Board does this by increasing assessments (after giving appropriate notice) or by lowering assessments (after receiving an application).
- To review and adjust penalty assessments or escaped assessments on the local tax assessment roll, with the exception of those escaped assessments made pursuant to Revenue and Taxation Code Section 531.
- To determine the classification of property, including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property being exempt from taxation.

The Assessment Appeals Board hears and decides issues relating to property valuation, and some legal issues relating to property assessment. It acts in a quasi-judicial capacity and may only act on the basis of evidence presented to it.

The Assessment Appeals Board cannot:

- Grant or deny exemptions or consider whether exemptions were improperly denied;
- Raise or lower the entire assessment roll;
- Extend the time for filing applications for equalization;
- Remove or waive penalties for delinquent payment of taxes;
- Reduce an assessment because the property was destroyed, damaged, or depreciated after the lien date of the year in question;
- Change tax rates; or
- Consider a taxpayer's ability to pay when making its determination.

RULE 1 – Assessment Appeals Overview

1A. Property Valuation Process

The value of property is determined by the Assessor and, on that basis, the Treasurer-Tax Collector bills and collects property taxes from property owners. A property owner or other Party Affected who disagrees with assessed value for a property should initially:

- Contact the Assessor’s office to obtain additional information about the valuation process and/or provide additional, pertinent information about the property’s value
- Request revaluation of the property

If full agreement is not reached with the Assessor, a dissatisfied party may appeal the valuation to the Mariposa County Assessment Appeals Board. The Board hears and resolves disputes about property values in order to ensure the equitable application of property taxes within the County.

1B. State Law

Each and every provision of the California Constitution, the California Revenue and Taxation Code, and Property Tax Rules of the California State Board of Equalization are adopted and incorporated into these Rules. If there is any conflict between these Rules and any California constitutional or statutory provision, the constitutional or statutory provision will supersede and invalidate any conflicting Rule provision.

These Rules describe only the procedures and requirements of the Mariposa County Assessment Appeals Board and may not reflect all of the legal requirements that govern assessment appeals.

1C. Access to Local Rules

These Rules are maintained by the Mariposa County Clerk of the Board of Supervisors who also serves as Clerk of the Assessment Appeals Board.

The Rules can be accessed via the Clerk of the Board’s internet site at www.mariposacounty.org/assessmentappeals.

Copies of the Rules are available for review or purchase during regular business hours of the Clerk of the Board of Supervisors (see last page).

**1D.
Legal
Authority**

As stated in Rule 1B, the Board or Hearing Officer, the Assessor and the Applicant follow state statutes and state regulations governing the local equalization process.

- The California Constitution authorizes the creation of one or more county boards for the purpose of equalizing assessments of individual properties and briefly describes their function of equalizing values on the local roll. The Constitution also grants such boards independent decision-making authority.
 - The Revenue and Taxation Code implements certain constitutional provisions applicable to assessment appeals and other property tax matters and provides the basic framework of the assessment appeals process.
 - The California Code of Regulations includes provisions, commonly referred to as the Property Tax Rules, pertaining to the role and function of Assessment Appeals Boards.
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RULE 2 – Definitions

2A. Terms and References

The following terms and references are used in this document:

Term	Meaning
Agent	See Authorized Agent
Appeal	See Assessment Appeal
Applicant	Filer of the Assessment Appeal Application; most references in this document to “Applicant” include the Applicant and/or Authorized Agent or Attorney
Assessed Value	Taxable value of specific property against which the tax rate is applied
Assessment	Valuation of real or personal property by the County Assessor
Assessment Appeal (Appeal)	Process established by California law for the resolution of disputes about property valuation
Assessment Appeal Application (Application)	The form required by state law to be used for the filing of an Assessment Appeal
Assessment Appeals Board (Board)	Three-member board, appointed by the County Board of Supervisors to resolve disputes with the Assessor; most references in this document to “Assessment Appeals Board” or “Board” include Assessment Appeals Hearing Officers
Assessment Appeals Hearing Officer (Hearing Officer)	An Assessment Appeals Board member who is designated by the Clerk to perform routine ministerial actions in place of the Board.
Assessor	The Assessor-Recorder of the County and his/her representatives
Attorney	Individual licensed to practice law in the State of California
Authorized Agent (Agent)	Individual or entity authorized by the Applicant to represent the Applicant in an Assessment Appeal
Base Year Value	Fair market value as of either the 1975 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership
Board	Assessment Appeals Board
Board of Equalization	State agency responsible for ensuring the uniform and equitable application of property tax assessment practices; the Board of Supervisors serves as the local Board of Equalization and has delegated this function to the Assessment Appeals Board

2A. Terms and References (continued)

Term	Meaning
Board of Supervisors	Five individuals, each elected by designated geographic district, who serve as the County's legislative governing body; appoints individuals to serve on the Assessment Appeals Boards.
Chair	Chairperson for the Assessment Appeals Board
Claim for Refund of Tax Payment	Document filed with the Clerk of the Board seeking refund of taxes paid; Assessment Appeal Application may be designated to serve as a Claim for Refund of Tax Payment
Clerk	Office of Clerk of the Board of Supervisors which also serves as Clerk of the Assessment Appeals Board
Confirmation Form	A form provided by the Clerk with a Notice of Hearing, that the Applicant must complete and return to the Clerk at least 21 days before the scheduled Hearing
Continuance	Assessment Appeals Board determination to delay to a subsequent date the start or presentation of evidence in a Hearing; same as a Postponement
County	County of Mariposa, California
County Legal Advisor	Legal advisor to the Assessment Appeals Board; usually County Counsel or his/her designees
Equalization	Determination by the Assessment Appeals Board of the correct full value for the property that is the subject of the Hearing
Fair Market Value	The amount of cash or its equivalent that 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
Findings of Fact (Findings)	Written summary explaining the facts and evidence relied upon by the Assessment Appeals Board in reaching a decision; prepared by the County Legal Advisor and available upon payment of required deposit and/or fee; necessary in case of judicial (court) review of an Assessment Appeals Board decision
Hearing	Scheduled session before the Assessment Appeals Board where testimony, evidence and argument may be presented by the Applicant and Assessor
Hearing Officer	See Assessment Appeals Hearing Officer
Lien Date	Time when taxes for any fiscal year become a lien on the property (12:01 a.m. on January 1 of each year)

2A. Terms and References (continued)

Term	Meaning
Party	Includes Applicant and/or representative and the Assessor and/or representative
Party Affected	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 Appeal
Postponement	Same as a Continuance
Raise Letter	Written notice given 10 days or more in advance that the Assessor will ask the Board to increase a property's assessment roll value(s) at the Hearing, under Board of Equalization Property Tax Rule 313(f)
Reinstatement	A decision by the Board to restore an Application to active status, based on a timely request and evidence that the Applicant had good cause for failing to attend a previous Hearing
Supplemental Assessment	The difference between a new base year value established for a change in ownership or completion of new construction (the "event") and the taxable value on the assessment roll. Depending on the time of year in which the event occurs, either one or two supplemental assessments may be generated for that event: one for the current roll (prorated for the portion of the year remaining after the event date), and one for the roll being prepared (for events that occur between January 1 and May 31)
Treasurer - Tax Collector (Tax Collector)	The Treasurer - Tax Collector – County Clerk of the County and his/her representatives
Valuation Date	The specific date for which the property's value is being determined by the Assessment Appeals Board (not always the same as the Lien Date)
Waiver of Appearance	A request from the Applicant, made by submitting a complete Confirmation Form, at least 21 days before the scheduled Hearing, authorizing the Hearing to proceed in the Applicant's absence

RULE 3 – Assessment Appeals Board and Hearing Officers

**3A.
Assessment
Appeals Board
Members**

The County maintains an Assessment Appeals Board with five members appointed by the Board of Supervisors. From time to time, each member may be assigned by the Clerk to serve as an Assessment Appeals Hearing Officer.

**3B.
Qualifications of
Board Members**

State law requires that an individual appointed to serve as an Assessment Appeals Board member have a minimum of five years of professional experience in the State of California as a certified public accountant, public accountant, licensed real estate broker, attorney or certified property appraiser.

**3C.
Panel Size and
Votes**

Under state law, Assessment Appeals Board Hearing panels consist of three Assessment Appeals Board members (R&T § 1622.1(b)). The Board will take action based on majority vote of the members present.

**3D.
Board Chair**

The Board will select one of its members to act as Chair and preside over meetings for a term of one year. The Board may also choose to rotate this position throughout the year. In the Chair's absence, the remaining members present shall select a Chair Pro Tempore to preside over that meeting.

**3E.
Assessment
Appeals Hearing
Officers**

In order to enhance the appeals process, Assessment Appeals Board members may be designated by the Clerk to serve as Assessment Appeals Hearing Officers to review and act upon stipulated agreements of value between the Assessor and the Applicant.

**3F.
Conflicts**

In the event that all Assessment Appeals Board members have a conflict regarding an appeal, the Clerk is authorized to take whatever actions are necessary to transfer the Appeal to another county. Any new fees resulting from, or associated with, the transfer are the responsibility of the Applicant.

**3G.
Decisions Final
and Binding**

Decisions of the Assessment Appeals Board are final and binding on the Parties. Such decisions may or may not be subject to challenge in the courts, depending on the particular circumstances of each case.

RULE 4 – Assessment Appeal Application

4A. Filing of Application

To be accepted for filing, the Assessment Appeal Application form must:

- Be **complete** and submitted on the current approved form, available from the Clerk of the Board (www.mariposacounty.org/assessmentappeals)
- Be filed by the owner, Authorized Agent, or other Party Affected
- Be received by the **Clerk of the Board** within the prescribed timelines (See Rule 4F for tests of timeliness)
- Include **original signature(s)** (copies, electronic and/or facsimile filings cannot be accepted)

4B. Complete Application

Specific instructions for each information element are available on the “Information and Instructions for Assessment Appeal Application” form which accompanies the Application form.

In order to be accepted as complete, the Application must contain all the following information:

- Section 1: Applicant’s Name and Mailing Address.
*(Agent’s address **may not** be substituted for that of the Applicant)*
- Section 2: Agent’s/Attorney’s Name and Agent’s Authorization.
*(Required **only** if Applicant is being represented by an Agent or Attorney)*
- Section 3: Property Identification Information.
(Sufficient description of property to identify it on the assessment roll)
- Section 4: Value.
*(**Must** include Applicant’s opinion of value in Column B.)*
- Section 5: Type of Assessment Being Appealed.
- Section 6: Reason for Filing (Facts)
- Section 7: Written Findings of Facts (select one)
- Section 8: Designation of Claim for Refund (select one)
- Certification/Signature (original signatures required)

The completed Application, along with any additional documentation must be received by the Clerk within the prescribed timeline.

Following review by the Clerk, Applications that include all required information will be accepted as complete and filed, and the Clerk will send a letter to the Applicant (and Agent or Attorney, if applicable) so stating.

**4C.
Incomplete
Application**

Following review by the Clerk, Applications not including all required information (See Rule 4A) will be deemed incomplete and will not be accepted. In the case of incomplete filing, the Clerk will send a letter to the Applicant (or Agent/Attorney, if applicable):

- Advising that the Application is incomplete;
- Outlining the information required to complete the Application; and
- Setting a deadline thirty days out for the return of the missing information.

If the required information, including any fees, is not received within the time specified, the Application will automatically be denied without Board action. The Clerk will send a letter to the appropriate parties to so advise.

**4D.
Filing by an
Attorney**

If the Application is made by an Attorney who has been retained and authorized by the Applicant to file the Application, Section 2 of the Application must include the Attorney's contact information. In addition, the "Certification" section of the Application must have the "Attorney" box checked and include the Attorney's name, signature, date, location of signing, and State Bar Number.

**4E.
Filing by an
Agent**

If the Application is made by an Agent authorized by the Applicant to file the Application, Section 2 of the Application must include the Agent's contact information and the "Agent's Authorization" section (or attachment) must be complete including the date of authorization and the **original** signature and title of the Applicant. In addition, the "Certification" section of the Application must have the "Agent" box checked and include the Agent's name, signature, title, date and location of signing.

Note: An Agent's address may not be substituted for that of the Applicant. Applications submitted without the Applicant's address as required in Section 1 will be considered incomplete (See Rule 4C).

An "Agent Authorization Form for Assessment Appeals" is available on the Clerk of the Board's internet site.

**4F.
Timeliness**

To be considered valid, an application must be filed with the Clerk during the appropriate filing period as prescribed by Revenue and Taxation Code Section 1603, which can be found online at www.mariposacounty.org/assessmentappeals.

- An Application filed by personal delivery must be received at the Clerk's office no later than 5:00 PM of the last day of the appropriate filing period.
- An Application filed by mail that has the postage prepaid, is properly addressed, and bears a postmark from a U.S. Post Office with a date no later than the last day of the filing period shall be deemed to have been filed timely. If the U.S. Post Office 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 certificate of mailing from the U.S. Post Office or tracking report is presented to show that the Application was placed under the control of the carrier within the filing period. *Note: A postmark from a private business postage meter machine does not constitute a U.S. Post Office postmark date for purposes of this section.*
- An Application filed by mail that bears both a private business postage meter postmark date AND a U.S. Post Office postmark date will be deemed to have been filed as of the date on the U.S. Post Office postmark date, even if the private business postage meter date is the earlier of the two postmark dates.
- An Application filed by mail that bears only a private business postage meter postmark date will be deemed to have been filed as of the date that it is placed under the control of the U.S. Postal Service or other commercial carrier, as evidenced by official records or tracking reports produced by the carrier.
- If November 30 falls on Saturday, Sunday, or a legal holiday, an Application that is properly mailed and postmarked (as detailed above) shall be deemed to have been filed within the filing period beginning July 2 and continuing through and including November 30. If, on the dates specified in this paragraph, the County's offices are closed for business prior to 5:00 PM or for that entire day, that day shall be considered a legal holiday for purposes of this paragraph.

The Clerk shall deny as untimely any Application which does not show by postmark date or other objective criteria as indicated above that it was filed or mailed within the prescribed timeframes. If an Application is untimely, the Clerk will provide written notification to the Applicant that the Application is being denied due to untimely filing.

Note: The Clerk cannot accept a letter indicating intent to file as a timely filing, nor can faxed or emailed Applications be accepted.

**4G.
Withdrawal**

An Appeal may be withdrawn at any time prior to, or at the time of, the Hearing upon submission of an Assessment Appeal Withdrawal Form (BOE-305-WD available on the Clerk of the Board's website) signed by the Applicant or the Authorized Agent, unless the Assessor has given the Applicant a written notice of an intention to recommend an increase in the assessed value of the property. The Assessor's Notice must be given at least 10 days prior to the hearing, and a copy of the notice must be filed with the Clerk. If the Notice has been timely given and filed, withdrawal of the Application may be affected only with the consent of the Assessor.

- Withdrawal forms will be accepted by email and facsimile transmission and are effective as of the date of execution.
 - If the Assessor has not given notice of an intention to recommend an increase, the Clerk is authorized to accept the withdrawal without Board action, close the appeal, and so notify the Applicant or his/her Authorized Agent.
 - Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.
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**4H.
Consolidated
Applications**

Multiple Applications presenting the same or substantially related issues may be consolidated for Hearing.

**4I.
Contact
Information**

Applicants, Authorized Agents and other Parties to an Appeal must provide and maintain accurate mailing address and other contact information on file with the Clerk. Failure to do so does not waive or negate any state or local requirement, rule, regulation, or provision.

RULE 5 – Preparing for Hearing

5A. Notice of Hearing

At least 45 days prior to the Hearing, the Clerk will notify the Applicant or the Agent/Attorney (if applicable) by US mail and the Assessor of the date, time, and place scheduled for Hearing of each Appeal.

5B. Confirmation of Hearing

The Clerk is to include a Confirmation Form with the Notice of Hearing letter.

- *In order to be eligible for a Hearing on the merits of the Application at the scheduled Hearing, the Applicant MUST complete the Form and return it to the Clerk's office by hand-delivery, fax, email, or postmarked no later than 21 days prior to the scheduled Hearing date.*

If the Applicant fails to complete and return the Form on a timely basis, the Assessor's office may not have time to prepare its case for presentation on the scheduled Hearing date. The Board will determine whether there is good cause for a postponement (if the Applicant attends) or will deny the Application for non-appearance (if the Applicant does not attend).

The Confirmation Form gives the Applicant the opportunity to request a Waiver of Appearance. If the Applicant requests such a Waiver, the Applicant's Hearing documentation must be submitted to the Clerk's office at least 10 days prior to the Hearing.

The Confirmation Form also affords the Applicant an avenue to withdraw the Application and terminate the Appeal, or to make a one-time-only request for an automatic Postponement of a scheduled Hearing, or to request a Postponement for good cause. Requests for Postponement are explained in further detail in the next section.

5C. Request for Postponement

Each Party to the Appeal is entitled to make a one-time-only request for an automatic Postponement of a scheduled Hearing. Except for the Assessor, any such request must be made by completing and returning the Confirmation Form at least 21 days prior to the scheduled Hearing.

As a condition of any request for Postponement by an Applicant, the Applicant must agree in writing to extend the two-year limitation period.

Any Postponement requests by an Applicant that is hand-delivered, faxed, emailed, or postmarked less than 21 days prior to a scheduled Hearing date, as well as any request for a non-automatic Postponement, shall be granted only upon a showing of good cause. The request will be presented to the Board on the scheduled Hearing date. The Board will consider the request and take action to approve or deny.

5D. Subpoenas

The Clerk may issue a subpoena after receiving approval, verbal or otherwise, from the Board Chair.

**5E.
Documents
and Evidence**

The Parties will provide pre-marked copies of all documents being introduced as evidence at the Hearing.

For Hearings before the Assessment Appeals Board, five (5) sets of documents are required.

If either Party fails to bring the required number of copies, the Clerk of the Board or staff will direct the Party to have additional copies made prior to the start of the Hearing.

The Applicant shall label documents for presentation at the Hearing as "Applicant's Exhibit" and serially mark the documents with numerals (1, 2, 3, etc.) to reflect the order of presentation.

The Assessor shall label documents for presentation at the Hearing as "Assessor's Exhibit" and serially mark the documents with letters (A, B, C, etc.) to reflect the order of presentation.

**5F.
Comparison
Sales**

If the evidence includes data on sales of comparable properties ("comps"), the data will be rejected unless the sales **closed** within a certain time frame.

For regular, decline in value appeals, the valuation date of the property is January 1 **of the year the Appeal is filed**. The sales dates of any comps presented should be before January 1, or no later than April 1 of the year filed (March 31 in leap years). For example, if the Applicant filed a regular, decline in value appeal in 2012, the sales dates of the comps could be from prior to January 1 of 2012, but must be no later than March 31 of 2012.

If the valuation date is other than January 1, the sales dates of the comps could be before the valuation date, but must be no later than the 90th calendar day afterwards. For example, if a transfer of ownership took place on February 15, 2010, sales dates of the comps may be any time before that date, but no more than 90 days after.

Parties should be prepared to answer questions about the comps and should include a map showing the comps in relation to the property being appealed.

**5G.
Recordings
and
Transcripts**

Assessment Appeal Hearings are generally public meetings. The meetings are audio recorded and are available online at the County's meeting website at www.mariposacounty.org/bosagendas.

Upon request of either Party, the Board will exclude the public from that portion of a Hearing related to trade secrets as defined by Civil Code § 3426.1(d). Such request must be submitted in writing to the Clerk, prior to the date of Hearing, and declare under penalty of perjury that the evidence to be presented 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 also state the estimated time it will take to present the
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5G. cont'd.

evidence. Only evidence relating to the trade secrets may be presented during the time the Hearing is closed, and evidence presented during that time will be recorded separately and treated as confidential unless otherwise agreed by the Party to whom it relates. The record of Hearing shall clearly indicate that a trade secrets presentation is included.

The Applicant may, at the Applicant's own expense, transcribe the meeting record; however, only the Clerk can certify a transcript of the Hearing as accurate and complete.

At the conclusion of the evidentiary portion of the Hearing, the Board may deliberate in private in reaching a decision. Board deliberations are not public and will not be recorded.

5H.
Findings of
Fact

Findings of Fact is a document prepared by the County Legal Advisor *after* the Hearing which summarizes the facts and evidence presented at the Hearing, and which sets forth the conclusions reached by the Board. Findings of Fact are necessary for judicial review of the decision.

An Applicant or Agent may request Findings by checking the appropriate box on the Application, or by submitting a separate written request for Findings to the Clerk. The Applicant or Agent must confirm the request for Findings with the Clerk on the scheduled Hearing date prior to commencement of the Hearing. Parties requesting Findings must pay a deposit equal to two hours of County Legal Advisor's time charged against his/her prevailing rate. *(Note that besides the initial deposit, the Findings of Fact final cost may include actual costs for transcription services plus attorney preparation fees.)*

- If County Legal Advisor's time to prepare the Findings is in excess of two hours, the requesting party will incur additional cost based on the actual number of hours spent.
- If County Legal Advisor's time to prepare Findings is less than two hours, a refund of the unused amount will be processed by the Clerk.

Completed Findings will not be released until all fees have been paid. The requesting Party may abandon the request and waive the Findings upon receiving oral notification of the decision at the end of the Hearing.

Note: Parties to a Hearing are always notified of the decision in their case in accordance with Rule 6J below and need not make any special request to receive such notification.

RULE 6 – Assessment Appeal Hearing

6A. Hearing Protocols

The Board has the authority and discretion to determine points of law, admissibility of evidence and other issues relative to the Hearing.

Hearings are not conducted according to courtroom rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs.

The Board may act only upon the basis of evidence properly 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.

In order to avoid the potential of a conflict, Board members should refrain from communicating with any Applicant who has an Appeal pending outside of the regularly constituted Hearing on the matter.

No Board member shall discuss any Application or prospective Application at times other than the Hearings or deliberations.

6B. Hearing Schedule

Pursuant to Revenue and Taxation Code Section 1604(a)(2), the Assessment Appeals Board shall meet, annually, on the third Monday of July for the purpose of equalizing the assessment of property on the local roll. It shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

Properly noticed and scheduled Hearings conducted by a Hearing Officer are also deemed to meet this requirement.

6C. Role of Appeals Board or Hearing Officer

The Chair of the Assessment Appeals Board or the Assessment Appeals Hearing Officer will call the meeting to order. The Chair or Hearing Officer shall exercise such control over the Hearings as is reasonable and necessary, and shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence. Parties may be required to attend non-evidentiary status Hearings, which shall be limited to identifying contested issues, encouraging discussion and cooperation between the Parties, determining the amount of time necessary to present evidence, and other preliminary matters.

Hearing Officers will be limited to review and possible acceptance of stipulated agreements of value between the Assessor and the Applicant. If a Hearing Officer does not agree with the value as stipulated, the Hearing Officer may refuse the agreement. In such a case, the matter will be rescheduled for a full hearing at a later date before the Assessment Appeals Board.

6D. Swearing of Witnesses

All testimony is taken under oath or affirmation. The Clerk will administer the oath to the Applicants and/or their representatives, Assessor and any other persons assembled to be called as witnesses.

6E. Calling of Cases

Cases may be called by the Clerk or by the Chair or Hearing Officer, at the discretion of the Chair or Hearing Officer. Cases will be called by reciting the

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6E. cont'd.

agenda item number, Applicant's name, and Appeal case number. Parties to that matter are then invited to come forward. Cases may be called out of order to accommodate requests by parties or their representatives.

**6F.
Failure to
Appear**

If the Applicant is not present for a scheduled Board Hearing, the Board shall determine from the Clerk whether the Applicant was properly notified of the time and place of Hearing. If notice was properly given and no timely written request for Postponement has been received, the Application shall be denied for lack of appearance and the Clerk will provide notice of denial to the Applicant. If notice was not properly given, the Hearing will be rescheduled to a later date and the Clerk will provide proper notice to the Applicant and the Assessor.

**6G.
Request for
Reinstatement**

Not later than 30 days after the Clerk has mailed notice of the Board's decision to deny an Application for non-appearance, the Party may file with the Clerk (by hand-delivery, fax, email, or postmark) a written request for Reinstatement. The request must state the facts demonstrating good cause for why the Application should be reinstated, must reference the Appeal case number(s), and must be signed by the Party. A "Request for Reinstatement of Assessment Appeal" form is available on the Clerk of the Board internet site.

The matter will be set for Hearing *solely on the question of excuse for non-appearance*. If the Board finds good cause for the lack of appearance, the request for Reinstatement will be granted and the Application will be rescheduled for Hearing.

**6H.
Order of
Proceedings**

For Applications where the Applicant has the burden of proof, the Applicant will first present testimony and other evidence without interruption from the opposing party. At the conclusion of the presentation, the Assessor will have the opportunity to ask questions and cross-examine witnesses, after which the process will be repeated in the same manner for the Assessor. For Applications where the Assessor has the burden of proof, the order of proceedings is reversed. The Party with the burden of proof will have the opportunity to present rebuttal evidence. The other Party will have the opportunity to present rebuttal evidence as part of its main presentation.

After all evidence has been presented, the Parties will be allowed to present arguments, including summaries of their cases. The Party with the burden of proof will have the right to open and close the argument.

The exact time required for presentations cannot be predicted. However, in general, the presentation of evidence and testimony for a regular (decline in value) Appeal for an owner-occupied single family residence would not normally exceed 15 minutes. Presentation of evidence and testimony for simple business properties would not normally exceed 30 minutes. It is in the best interest of the Party to be as concise as possible when presenting documentation and evidence. Redundant testimony should be avoided and facts of the matter presented.

In all cases, the Board reserves the right to ask questions, change the order of proceedings, determine points of law and admissibility of evidence and/or determine appropriate time limits for the presentation of evidence and

testimony.

**6I.
Deliberation**

At the conclusion of the Hearing, the Board may leave the Hearing room in order to consider and discuss the evidence presented. Deliberations are conducted in private, are confidential, are not recorded, and may be conducted remotely by electronic means. In some cases the Board may be unable to complete deliberations on the day of the Hearing.

**6J.
Decisions**

Following deliberations, the Board (upon a motion being made and a vote taken), or a Hearing Officer, will render a decision.

The Clerk will provide written notification of the decision to all Parties. No special request is required to receive this notification. Notification of decision is not the same as Findings of Fact (see Rule 5H above for additional information about Findings of Fact).

Typical Board decisions include, but are not limited to:

- Value on Roll Upheld: The Applicant's Appeal is denied and the Assessor's valuation of the property is upheld. No adjustments are made to the tax roll.
- Value on Roll Changed: The value of the property is determined to be different from the Assessor's valuation, which may or may not be the Applicant's opinion of value. The property value is changed on the tax roll and, if applicable, a refund of excess taxes paid is processed.

Typical Hearing Officer decisions include, but are not limited to:

- Stipulation accepted (*No further action is taken and the case is closed.*)
- Stipulation refused (*The matter is re-scheduled to a latter date before the Board.*)

The decision of the Assessment Appeals Board or Hearing Officer is final and binding on all Parties. The Board will not rehear or reconsider an Application or modify a decision, except as provided under Request for Reinstatement (see Rule 6G above) or to correct a ministerial clerical error.

**6K.
Retention of
Records**

Assessment Appeals records, including Applications and related documents, will be retained and destroyed in accordance with the Board Approved Records Retention Schedule for the Clerk of the Board's office.

End of Rules

Please direct questions or requests for assistance or additional information to:

Assessment Appeals Board

Mariposa County Clerk of the Board of Supervisors
5100 Bullion Street, 2nd Floor
PO Box 784
Mariposa, CA 95338
www.mariposacounty.org/assessmentappeals
(209) 966-3222 Fax (209) 966-5147
Email: cob@mariposacounty.org

Property Valuations

Mariposa County Assessor-Recorder
4982 10th Street
PO Box 35
Mariposa, CA 95338
www.mariposacounty.org/assessor
(209) 966-2332