

## APPENDIX 2: REVENUE AND TAXATION CODE SECTIONS

### Part 3. Chapter 1.<sup>252</sup>

#### Article 1. Equalization by County Board of Equalization

**1601. Notice.** (a) For purposes of this article, "county board" shall mean a county board of supervisors meeting as a county board of equalization or an assessment appeals board.

(b) In counties of the first class, the clerk shall give notice of the time the county board will meet to equalize assessments by publication in a newspaper.

(c) In all other counties, 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 county board will meet to equalize assessments by publication in a newspaper, if any is printed in the county, or, if none, as directed by the board of supervisors.

**1602. Inspection.** The roll or a copy thereof shall be made available for inspection by all interested parties during regular office hours of the officer having custody thereof.

**1603. Application.** (a) A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application shall be prescribed by the State Board of Equalization.

(b)(1) The application shall be filed within the time period from July 2 to September 15, inclusive. An application that is mailed and postmarked September 15 or earlier within that period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including September 15.

(2) Notwithstanding paragraph (1), if the taxpayer does not receive the notice of assessment described in Section 619 at least 15 calendar days prior to the deadline to file the application described in this subdivision, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

(3) Notwithstanding paragraph (1), the last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to all property located in a county where the county assessor does not provide, by August 1, a notice, as described in Section 619, to all assesses of real property on the local secured roll of the assessed value of their real property as it shall appear or does appear on the completed local roll, including the annual increases in assessed value caused solely by increases in the valuation of property that reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution.

(A) The county assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.

(B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.

(C) The State Board of Equalization shall maintain a statewide listing of the time period to file an application in each county.

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<sup>252</sup> This appendix contains the statutes directly relevant to property tax assessment appeals as of the date of publication of this manual. It is not possible to reissue or correct the manual every time a statutory provision changes, so the reader is cautioned to review current statutes.

(D) The provisions of Section 621 may not be substituted as a means of providing the notice specified in this paragraph.

(4) If a final filing date specified in this subdivision falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the requisite time period specified in this subdivision. If on any final filing date specified in this subdivision, the county's offices are closed for business prior to 5 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this section.

(c) The application may be filed within 12 months following the month in which the assessee is notified of the assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and assessed value is filed in accordance with Section 1607.

(d) Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51, if all of the following conditions are met:

(1) The request for reassessment was submitted in writing to the assessor in the form prescribed by the State Board of Equalization and includes all information that is prescribed by the State Board of Equalization.

2) The request for reassessment was made on or before the immediately preceding March 15.

(3) The assessor's response to the request for reassessment was mailed on or after September 1 of the calendar year in which the request for reassessment was made.

(4) The assessor did not reduce the assessment in question in the full amount as requested.

(5) The application for changed assessment is filed on or before December 31 of the year in which the request for reassessment was filed.

(6) The application for reduction in assessment is accompanied by a copy of the assessor's response to the request for reassessment.

(e) In the form provided for making application pursuant to this section, there shall be a notice that written findings of facts of the local equalization hearing will be available upon written request at the requester's expense and, if not so requested, the right to those written findings is waived. The form shall provide appropriate space for the applicant to request written findings of facts as provided by Section 1611.5.

(f) The form provided for making an application pursuant to this section shall contain the following language in the signature block:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant," (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. , who has been retained by the applicant and has been authorized by that person to file this application.

**1603.5 Duplicate applications.** (a) In the event a duplicate application for reduction in assessment is filed with the county board, the clerk may accept only the first application for reduction filed by or on behalf of the taxpayer, and may reject any duplicate application for reduction.

(b) For purposes of this section, "duplicate application for reduction" means an application for reduction filed by an applicant, or by his or her agent or attorney on his or her behalf, subsequent to an application for reduction previously filed by or on behalf of the same applicant, that seeks the same relief with respect to the same property for the same year in issue. A subsequent application for reduction that seeks to amend a previously filed application for reduction shall not be considered a duplicate application for reduction for purposes of this section.

**1604. Regular equalization period.** (a) In counties of the first class, annually, on the fourth Monday in September, the county board shall meet to equalize the assessment of property on the local roll. The board shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

(b) In all other counties, annually, on the third Monday in July, the county board shall meet to equalize 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.

Any taxpayer may petition the board for a reduction in an assessment and a proportionate reduction or refund of the taxes extended thereon by filing an application pursuant to Section 1603 or Section 5097.

The county board shall have no power to receive or hear any petition for a reduction in an escaped assessment made pursuant to Section 531.1 nor a penal assessment levied in respect thereto, nor to reduce those assessments.

(c) If the county assessment appeals board fails to hear evidence and fails to make a final determination on the application for reduction in assessment of property within two years of the timely filing of the application, the taxpayer's opinion of market value as reflected on the application for reduction in assessment shall be the value upon which taxes are to be levied for the tax year covered by the application, unless either of the following occurs:

(1) The taxpayer and the county assessment appeals board mutually agree in writing, or on the record, to an extension of time for the hearing.

(2) The application for reduction is consolidated for hearing with another application by the same taxpayer with respect to which an extension of time for the hearing has been granted pursuant to paragraph (1). In no case shall the application be consolidated without the taxpayer's written agreement after the two-year time period has passed or after an extension of the two-year time period previously agreed to by the taxpayer has expired.

The reduction in assessment reflecting the taxpayer's opinion of market value shall not be made, however, until two years after the close of the filing period during which the timely application was filed. Further, this subdivision shall not apply to applications for reductions in assessments of property where the taxpayer has failed to provide full and complete information as required by law or where litigation is pending directly relating to the issues involved in the application. This subdivision is only applicable to applications filed on or after January 1, 1983.

(d) If, pursuant to subdivision (c), the applicant's opinion of value has been placed on the assessment roll, that value shall remain on the roll until the county board makes a final determination on the application. The value so determined by the county board, plus appropriate adjustments for the inflation factor, shall be entered on the assessment roll for the fiscal year in which the value is determined. No increased or escape taxes other than those required by a purchase, 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 county board failed to act.

(e) The county board shall notify the applicant in writing of any decision by that board not to hold a hearing on his or her application for reduction in assessment within the two-year period specified in subdivision (c). This notice shall also inform the applicant that the taxpayer's opinion of value as reflected on the application for reduction in assessment shall, as a result of the county board's failure to hold a hearing within the prescribed time period, be the value upon which taxes are to be levied in the absence of the application of either paragraph (1) or (2) of subdivision (c).

**1605. Notice and review of assessment made outside regular period.** (a) An assessment made outside of the regular assessment period is not effective for any purpose, including its review, equalization and adjustment by the

county board, until the assessee has been notified thereof personally or by United States mail at the assessee's address as contained in the official records of the county assessor. For purposes of this subdivision, for counties in which the board of supervisors has adopted the provisions of subdivision (c) and the County of Los Angeles, receipt by the assessee of a tax bill based on that assessment shall suffice as the notice.

(b) Upon application for reduction in assessment pursuant to subdivision (a) of Section 1603, the assessment shall be subject to review, equalization, and adjustment by the county board. In the case of an assessment made pursuant to Article 2 (commencing with Section 75.10) of Chapter 3.5 of Part 0.5, or Article 3 (commencing with Section 501) of Chapter 3 of Part 2 that is made outside the regular assessment period as defined in subdivision (f), or an assessment made pursuant to Article 4 (commencing with Section 531) of Chapter 3 of Part 2, the application shall be filed with the clerk in accordance with the applicable of the following: (1) In a county other than the County of Los Angeles or a county in which the board of supervisors has adopted a resolution in accordance with subdivision (c), no later than 60 days after the date of mailing printed on the notice of assessment, or the postmark therefor, whichever is later. If the taxpayer does not receive the notice of assessment described in Section 75.31 or 534 at least 15 calendar days prior to the deadline established in the foregoing sentence, the party affected, or his or her agent, may file the application within 60 days of the date of mailing printed on the tax bill or the postmark therefor, whichever is later, along with an affidavit declaring under penalty of perjury that the notice of assessment was not timely received.

(2) In the County of Los Angeles or any county in which the board of supervisors has adopted a resolution in accordance with subdivision (c), an application subject to this subdivision shall be filed within the period specified in that subdivision.

(c) The board of supervisors of any county may by resolution require that the application for reduction pursuant to subdivision (a) of Section 1603 be filed with the clerk no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

(d) In counties where assessment appeals boards have not been created and are not in existence, at any regular meeting, the board of supervisors, on the request of the assessor or any taxpayer, shall sit as the county board to equalize any assessments made by the assessor outside the regular assessment period for those assessments. Notwithstanding any other provision of law to the contrary, in any county in which assessment appeals boards have been created and are in existence, the time for equalization of assessments made outside the regular assessment period for those assessments, including assessments made pursuant to Sections 501, 503, 504, 531, and 531.5, shall be prescribed by rules adopted by the board of supervisors.

(e) If an audit of the books and records of any profession, trade, or business pursuant to Section 469 discloses property subject to an escaped assessment for any year, then the original assessment of all property of the assessee at the location of the profession, trade, or business for that year shall be subject to review, equalization and adjustment by the county board of equalization or assessment appeals board pursuant to this chapter, except in those instances when that property had previously been equalized for the year in question by the county board of equalization or assessment appeals board. The application shall be filed with the clerk no later than 60 days after the date on which the assessee was notified. Receipt by the assessee of a tax bill based upon that assessment shall suffice as that notice.

(f) For purposes of subdivision (a), "regular assessment period" means January 1 to and including July 1 of the calendar year in which the assessment, other than escape assessments, should have been enrolled if it had been timely made.

**1605.4. Nature of hearings.** Equalization hearings shall be open and public except that, upon conclusion of the taking of evidence, the county board may deliberate in private in reaching a decision. An applicant may request the board to close to the public a portion of the hearing by filing a declaration under penalty of perjury that evidence is to be presented which relates to trade secrets the disclosure of which will be detrimental to the business interests of the owner of the trade secrets. If the board grants the request, only evidence relating to the trade secrets may be presented during the time the hearing is closed.

**1605.5. Property subject to change in ownership or newly constructed.** (a) (1) The county 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.

(2) In any county that has established an assessment appeals board, the board of supervisors may, by ordinance, provide that it shall act as the county board of equalization for the purpose of hearing applications pursuant to this subdivision.

(3) This subdivision shall not be construed to alter, modify, or eliminate the right of an applicant under existing law to have a trial de novo in superior court with regard to the legal issue of whether or not that property has undergone a change in ownership or has been newly constructed so as to require reassessment.

(b) The county board shall hear and decide issues with respect to penalties assessed under Section 463, 482, or 504 where those issues arise in connection with an application timely filed under Section 1603 or 1605. The county 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 nonpenalty issues are resolved.

**1605.6. Notification of hearing.** After the filing of an application for reduction of an assessment, the clerk of the county board of equalization shall set the matter for hearing and notify the applicant, or his or her designated representative, of the time and date of the hearing. Notice of the time, date, and place of the hearing shall be given not less than 45 days prior to the hearing, unless the assessor and the applicant, or the applicant's designated representative, stipulate orally or in writing to a shorter notice period. If the hearing on a particular application is vacated for any reason, the clerk of the county board of equalization shall notify the applicant, or the applicant's designated representative, of the new time, date, and place of the hearing not less than 10 days prior to the new hearing date, unless the assessor and the applicant, or the applicant's designated representative, stipulate orally or in writing to a shorter notice period, or the application has been heard by a hearing officer in accordance with Article 1.7 (commencing with Section 1636). At the option of the clerk of the county board of equalization, the notice required by this section may be electronically transmitted, if requested in writing by the taxpayer, to an electronic address designated by the taxpayer. The clerk may also opt to electronically transmit the notice required by this section to the assessor, if requested by the assessor, to an electronic address designated by the assessor.

**1606. Exchange of information.** (a)(1) Any applicant for a change of an assessment on the local roll or the assessor, in those cases where the assessed value of the property involved, as shown on the current assessment roll, exceeds one hundred thousand dollars (\$100,000) without regard to any exemptions, may initiate an exchange of information with the other party by submitting the following data to the other party and the clerk in writing:

(A) Information stating the basis of the party's opinion of value.

(B) When the opinion of value is to be supported with evidence of comparable sales, information identifying the properties with sufficient certainty such as by assessor parcel number, street address or legal description of the property, the approximate date of sale, the applicable zoning, the price paid, and the terms of the sale, if known.

(C) When the opinion of value is to be supported with evidence based on an income study, information relating to income, expenses and the capitalization method.

(D) When the opinion of value is to be supported with evidence of replacement costs, information relating to date of construction, type of construction, replacement cost of construction, obsolescence, allowance for extraordinary use of machinery and equipment, and depreciation allowances.

(2) To initiate an exchange of information, the initiating party shall submit the data required by paragraph (1) at least 30 days before the commencement of the hearing on the application. For purposes of determining the date upon which the exchange was deemed initiated, the date of postmark as affixed by the United States Postal Service,

or the date certified by a bona fide private courier service on the envelope or package containing the information shall control.

(b)(1) Notwithstanding any limitation on assessed value contained in subdivision (a), if the initiating party has submitted the data required by subdivision (a) within the specified time, the other party shall submit to the initiating party and the clerk the following data:

(A) Information stating the basis of the other party's opinion of value.

(B) When the opinion of value is to be supported with evidence of comparable sales, information identifying the properties with sufficient certainty such as by assessor parcel number, street address or legal description of the property, the approximate date of sale, the applicable zoning, the price paid, and the terms of the sale, if known.

(C) When the opinion of value is to be supported with evidence based on an income study, information relating to income, expenses and the capitalization method.

(D) When the opinion of value is to be supported with evidence of replacement cost, information relating to date of construction, type of construction, replacement cost of construction, obsolescence, allowance for extraordinary use of machinery and equipment, and depreciation allowance.

(2) The other party shall submit the data required by this subdivision at least 15 days prior to the hearing. For purposes of determining the date upon which the other party responded to the exchange, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information shall control.

(c)(1) The person assigning a hearing date shall provide adequate notice to the parties of the date, so that the exchange of information permitted by this section can be made without requiring a continuance of the hearing.

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

(d) Whenever information has been exchanged pursuant to this section the parties may not introduce evidence on matters not so exchanged unless the other party consents to the introduction. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces new material at the hearing, the other party, upon his or her request, shall be granted a continuance for a reasonable period of time.

(e) Nothing in this section may be construed as an intent of the Legislature to change, alter or modify generally acceptable methods of using the sales approach, income approach, or replacement cost approach to determine full cash value.

**1607. Examination; stipulation.** Before the county board makes any reduction, it shall examine, on oath, the person affected or the agent making the application touching the value of the property. A reduction shall not be made unless the person or agent attends and answers all questions pertinent to the inquiry; provided, however, in the event there is filed with the county board a written stipulation, signed by the assessor and county legal officer on behalf of the county and the person affected or the agent making the application, as to the full value and assessed value of the property which stipulation sets forth the facts upon which the reduction in value is premised, the county board may, at a hearing, (a) accept the stipulation, waive the appearance of the person affected or the agent and change the assessed value in accordance with Section 1610.8, or (b) reject the stipulation and set or reset the application for reduction for hearing.

**1608. Examination; waiver.** Notwithstanding the provisions of Section 1607, the county board may, in its discretion, waive the examination of the person or agent making the application, if the board and the assessor are satisfied that the issues raised by the application have been considered by the board in previous years or are fully presented in the application, and if the person or agent making the application requests such waiver in his or her

application. The board (whether meeting as a board of equalization or as a board of supervisors) shall promptly act upon such request for waiver and shall give the applicant written notice of its decision thereon. If the board waives the examination of the person or agent making the application, it shall give such person or agent written notice of its decision on the merits of the application promptly after making such decision.

**1609. Rules of evidence.** The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper the admission of such evidence over objection in civil actions. The applicant shall have the right to introduce evidence concerning the terms of sales of comparable property that has been sold.

**1609.4. Evidence; subpoenas.** On the hearing of the application, the county board may subpoena witnesses and books, records, maps, and documents and take evidence in relation to the inquiry. The assessor may introduce new evidence of full cash value of a parcel of property at the hearing and may also introduce information obtained pursuant to Section 441. If the assessor proposes to introduce evidence to support a higher assessed value than he placed on the roll, he shall, at least 10 days prior to the hearing, inform the applicant of the higher assessed value and the evidence proposed to be introduced and he may thereafter introduce such evidence at the hearing.

No subpoena to take depositions shall be issued nor shall depositions be considered for any purpose by the county board or the assessment appeals board.

**1609.5. Subpoenas; state board employees.** Whenever an employee of the board is desired as a witness before a county board in a hearing on an application for reduction, a subpoena requiring his attendance may be served by delivering a copy either to the employee personally or to the executive secretary of the board at his office in Sacramento.

The employee shall attend as a witness as required by the subpoena, regardless of the distance to be traveled, provided the subpoena is accompanied by fees payable to the State Board of Equalization in the amount of two hundred dollars (\$200) per day for each day that such employee is required to remain in attendance pursuant to such subpoena. Such fees are to be paid by the party requesting the subpoena.

The employee shall receive the salary or other compensation to which he is normally entitled during the time he travels to and from the place where the hearing is conducted and while he is required to remain at such place pursuant to such subpoena. He shall also receive usual and customary travel expenses and per diem. If the actual expenses should later prove to be less than the amount paid by the party, the excess shall be refunded by the board.

In the event the employee is subpoenaed at the request of the applicant and the county board grants a reduction in the assessment, the county board may reimburse the applicant in whole or in part for the actual witness fees paid pursuant to this section.

Any person who pays or offers to pay any money or other form of consideration for the services of any employee of the board required to appear as a witness, other than the compensation provided in this section, is guilty of a misdemeanor, and any employee who receives any such payment is guilty of a misdemeanor.

**1609.6. Confidential information.** Nothing in Section 1610.8 shall be construed as permitting any violation of Section 408 or 451.

**1609.8. Valuation of property.** When valuing property, a county board shall follow the provisions set forth in Section 402.5.

**1610.2. Presence of assessor.** The assessor in person or through a deputy shall attend all hearings of the county board and may make any statement or produce evidence on matters before the county board.

**1610.4. False statements.** Every person who willfully states anything which he knows to be false in any oral or written statement, not under oath, required or authorized to be made as the basis of an application to reduce any tax or assessment, is guilty of a misdemeanor.

**1610.6. Entire roll.** The county board shall neither raise nor lower the entire local roll.

**1610.8. Individual assessments.** After giving notice as prescribed by its rules, the county board shall equalize the assessment of property on the local roll by determining the full value of an individual property and by reducing or increasing an individual assessment as provided in this section. The full value of an individual property shall be determined without limitation by reason of the applicant's opinion of value stated in the application for reduction in assessment pursuant to subdivision (a) of Section 1603.

The applicant for a reduction in an assessment on the local roll shall establish the full value of the property by independent evidence. The records of the assessor may be used as part of such evidence.

The county board shall make a determination of the full value of each parcel for which an application for equalization is made.

**1611. Request for transcript.** The county board shall make a record of the hearing and, upon request, shall furnish the party with a tape recording or a transcript thereof at his expense. Request for a tape recording or a transcript may be made at any time, but not later than 60 days following the final determination by the county board.

**1611.5. Record, transcript, findings and conclusions.** Written findings of fact of the county board shall be made if requested in writing by a party up to or at the commencement of the hearing, and if payment of any fee or deposit which may be required to cover the expense of preparing the findings is made by the party prior to the conclusion of the hearing. However, the party requesting findings may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons his or her request at this time, his or her fee or deposit shall be returned if no findings have yet been prepared. If the request is abandoned, the other party may orally or in writing renew the request upon payment of the required fee or deposit, and becomes responsible for any costs for the preparation of findings. A reasonable fee may be imposed by the county to cover the expense of preparing findings and conclusions. The written findings of fact shall fairly disclose the board's determination of all material points raised by the party in his or her petition and at the hearing, including a statement of the method or methods of valuation used in appraising the property.

At the hearing the final determinations by the board shall be supported by the weight of the evidence and, with regard to questions of value, its determinations shall be made without limitation by reason of the applicant's opinion of value stated in the application for reduction in assessment pursuant to subdivision (a) of Section 1603.

If written findings of fact have been requested, the board shall transmit those findings to the requesting party accompanied by a notice that any request for a transcript of the proceedings must be made within 60 days following the date of the final determination of the board.

**1611.6. Attorney fees.** If the county board fails to make findings upon request, or if findings made are found by a reviewing court to be so deficient that a remand to the county board is ordered to secure reasonable compliance with the elements of findings required by Section 1611.5, the action of the county board shall be deemed to be arbitrary and capricious within the meaning of Section 800 of the Government Code, so as to support an allowance of reasonable attorney's fees against the county for the services necessary to obtain proper findings. The dollar limitation set forth in Section 800 of the Government Code shall not apply to an allowance of attorney's fees pursuant to this section.

**1612. Record.** The clerk of the county board shall record, in a book kept for that purpose, all changes and orders made by the county board and, no later than the second Monday of each month, shall prepare a separate statement listing all such changes made during the preceding calendar month.

**1612.5. Employees representing applicants.** No current employee of the office of the clerk of the county board of equalization or assessment appeals board may represent an applicant for compensation on any application for equalization filed pursuant to Section 1603.

**1612.7. Applications by employees.** An employee of the clerk of the assessment appeals board shall notify the clerk immediately upon filing an application on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal. The application shall be heard in accordance with the provisions of Section 1622.6.

**1613. Changes on roll.** After five days succeeding the time when notice of the date when the matter will be investigated is sent by the clerk of the county board to all persons interested, the county board may direct the assessor to:

- (a) Assess any taxable property other than State assessed property that has escaped assessment.
- (b) Change the amount, number, quantity, or description of property on the local roll.
- (c) Make and enter new assessments, at the same time canceling previous entries, when any assessment made by him is deemed by the county board so incomplete as to render doubtful the collection of the tax.

**1614. Delivery of roll to auditor.** On the second Monday of each month the clerk shall deliver the statement of all changes made by the county board during the preceding calendar month to the auditor with an affixed affidavit, subscribed by him, as follows:

"I, \_\_\_\_\_, swear that, as Clerk of the Board of Equalization of \_\_\_\_\_ County, I have kept correct minutes of all the acts of the board during the month of \_\_\_\_\_, \_\_, touching alterations in the assessment roll, that all alterations agreed to or directed to be made have been included in the attached statement and that no other alterations are included therein."

**1615. Court action.** No action or proceeding shall be brought in any court on behalf of any governmental officer, agency or entity to review a decision of the county board of equalization or an assessment appeals board unless such action or proceeding is commenced within six months from the date the board makes its final determination.

### **Article 1.5. Equalization by Assessment Appeals Boards**

**1620. Applicability of article.** The board of supervisors of any county may by ordinance create assessment appeals boards for the county to equalize the valuation of taxable property within the county for the purpose of taxation.

*Text of section effective until January 1, 2005.*

**1621. Number of boards limited.** (a) No more than ten assessment appeals boards may be created within any county. Assessment appeals boards shall be designated by number in the ordinance providing for their creation.

(b) This section shall remain in effect only until January 1, 2005, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2005, deletes or extends that date.

*Text of section effective January 1, 2005.*

**1621.** (a) Not more than five assessment appeals boards may be created within any county. Assessment appeals boards shall be designated by number in the ordinance providing for their creation.

(b) This section shall become operative on January 1, 2005.

**1622. Selection of members.** An assessment appeals board shall consist of three members selected by lot by the presiding judge of the superior court of the county from among those persons nominated for that purpose by the members of the county board of supervisors. Within 60 days after the adoption of the ordinance providing for the creation of assessment appeals boards, each member of the board of supervisors shall nominate not less than three nor more than five persons for appointment to the assessment appeals boards.

**1622.1. Selection of members; direct appointment.** (a) As an alternative to the selection procedure provided in Section 1622, the county board of supervisors may, by ordinance, elect to appoint directly the members of the assessment appeals board. Approval of each member shall be by majority vote of the board of supervisors.

(b) An assessment appeals board appointed pursuant to this section may consist of three or five members. If a five-member board is appointed, the board shall only act as a three-member panel designated from time to time by the clerk of the assessment appeals board. If a five-member board is appointed, the term of office of these members shall be three years except that upon the original selection of these members, the members shall be assigned terms in such a manner that the terms of no more than two offices shall expire in any one year.

**1622.2. County board of supervisors members.** (a) Up to two members of a county board of supervisors who have served as a member of a county board of equalization pursuant to Section 1601 may serve on an assessment appeals board.

(b) Notwithstanding Sections 1623 and 1623.1, the term of office for any member of a county board of supervisors who serves on an assessment appeals board shall not exceed his or her term of office as a member of a county board of supervisors.

**1622.5. Alternate members.** In any county in which two or more boards have been created and are functioning:

(a) The clerk of the assessment appeals boards may assign one or more members from one board to serve temporarily as members of another board, and

(b) The board of supervisors may appoint alternate members for each board. Whenever any regular member of a board is temporarily unable to act as a member of the board, an alternate member may sit on the board and shall have the same authority to act as a regular member. Where such alternate member is likewise temporarily unable to act the clerk may assign an alternate member of the same board or of any other board to act as a member of the board and such alternate member may sit on the board and shall have the same authority to act as a regular member.

In any county in which one board has been created and is functioning the board of supervisors may appoint alternate members for the board. Whenever any regular member of the board is temporarily unable to act as a member of the board, an alternate member may sit on the board and shall have the same authority to act as a regular member.

**1622.6. Application for equalization by member or alternate.** An application for equalization filed pursuant to Section 1603 by a member or alternate member of an assessment appeals board, or an application in which that member represents his or her spouse, parent, or child, shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

A member or alternate member of an assessment appeals board shall notify the clerk immediately upon filing an application on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal matter. A special alternate assessment appeals board member may hear only the application or applications for equalization set forth in the superior court order appointing the member.

Any person shall be eligible for appointment as a special alternate assessment appeals board member who is a resident of the county in which the application is filed and who meets the qualifications set forth in Section 1624.

Sections 1624.1 and 1624.2 shall be applicable to the appointment of a special assessment appeals board member.

**1623. Term of office.** (a) The term of office of members selected to serve on assessment appeals boards shall be three years beginning on the first Monday in September, except that upon the original selection of members to serve on an assessment appeals board, the member first selected shall serve for a term of three years beginning on the first Monday in September following the date of the creation of the board, the second member selected shall serve for a term of two years beginning on such date, and the third member selected shall serve for a term of one year beginning on such date.

(b) In the event of a vacancy on a board, the person selected to fill the vacancy shall serve for the remainder of the unexpired term.

(c) Not less than 60 days prior to the expiration of the term of office of any member of an assessment appeals board and upon the occurrence of a vacancy on any such board, each member of the board of supervisors shall nominate one person for each office or vacancy to be filled. The presiding judge of the superior court shall select by lot one person from among those nominated to serve for the succeeding term on such board or to fill the vacancy as the case may be.

(d) Upon expiration of the term of office of any member of an assessment appeals board, the member whose term has expired shall continue to serve until such time as a new member takes office.

(e) A member whose term has expired may continue to serve for up to 60 days after the expiration of such term with respect to matters on which the assessment appeals board had commenced hearing prior to the expiration of the member's term.

**1623.1. Selection of replacements; direct appointment.** As an alternative to the nomination and selection procedure provided in Section 1623, the board of supervisors may, by ordinance, provide that it shall appoint the members and alternates of the assessment appeals board, upon the expiration of any term of office or the occurrence of a vacancy on such board.

**1624. Eligibility.** A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

(a) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraiser.

(b) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

**1624.01. Training.** (a) On and after January 1, 2001, any person newly selected for membership on, or newly appointed to be a member of, an assessment appeals board shall complete the training described in subdivision (a) of Section 1624.02 prior to the commencement of his or her term on the board or as soon as reasonably possible within one year thereafter.

(b) A member of an assessment appeals board who does not complete the training required by this section in the time permitted shall complete that training within 60 days of the date of the notice by the clerk advising the member that his or her failure to complete the training constitutes resignation by operation of law. If the member fails to comply within 60 days of the notice by the clerk, the member shall be deemed to have resigned his or her position on the board. Notwithstanding the provisions of this section, a board member may continue to retain his or her position on the board in order to complete all appeal hearings to which the member is assigned and which commenced prior to the date of resignation pursuant to this subdivision.

**1624.02. Training by the State Board of Equalization.** (a) Every person newly selected for membership on or newly appointed to be a member of, an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training provided by the State Board of Equalization shall be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization. Training by the State Board of Equalization shall be conducted regionally. For purposes of this section, the term "successfully complete" shall include full-time attendance at the course of training and a person's receiving a certificate of completion given by the entity conducting the training at the conclusion of the course of training.

(b) There shall be no charge to counties for training conducted by the State Board of Equalization pursuant to this section.

**1624.05. Eligibility; county population in excess of 200,000.** (a) A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years' professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, or property appraiser accredited by a nationally recognized professional organization, or property appraiser certified by the Office of Real Estate Appraisers.

(b) Notwithstanding the provisions of subdivision (a), a person shall be eligible for nomination for membership on an assessment appeals board if, at the time of the nomination, he or she is a current member of an assessment appeals board.

(c) This section shall apply only to an assessment appeals board in a county with a population of 200,000 or more.

(d) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

**1624.1. Assessor employee disqualified.** No person shall be qualified to be a member of an assessment appeals board who has, within the three years immediately preceding his appointment to such board, been an employee of an assessor's office.

**1624.2. Interest bars participation.** 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. Violation of this section shall be cause for removal under Section 1625 of this code.

**1624.3. Members barred from representing applicants.** No current member of an assessment appeals board, nor any alternate member, may represent an applicant for compensation on any application for equalization filed pursuant to Section 1603 in the county in which the board member or alternate member serves.

**1624.4. Objection to board member.** (a) The party affected by an equalization proceeding or his or her agent, or the assessor, may make and file with the clerk of the assessment appeals board in which the proceeding is pending a written statement objecting to the hearing of a matter before a member of the board, and setting forth the facts constituting the ground of the disqualification of the member. Copies of the written statement shall be served by the presenting party on each party in the proceeding and on the board member alleged in the statement to be disqualified.

(b) Within 10 days after the filing of the statement, or within 10 days after the service of the statement as provided in subdivision (a), whichever is later, the board member alleged therein to be disqualified may file with the

clerk his or her consent in writing that the action or proceeding be tried before another member, or may file with the clerk his or her written answer admitting or denying any or all of the allegations contained in the statement and setting forth any additional fact or facts material or relevant to the question of his or her disqualification. The clerk shall transmit a copy of the member's consent or answer to each party who shall have appeared in the proceeding. Every statement and every answer shall be verified by oath in the manner prescribed by Section 446 of the Code of Civil Procedure for the verification of pleadings. The statement of a party objecting to the member on the ground of the member's disqualification, shall be presented at the earliest practical opportunity, after discovery of the facts constituting the ground of the member's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before the member.

(c) No member of the board, who shall deny his or her own disqualification, shall hear or pass upon the question of the disqualification. The question of the member's disqualification shall be heard and determined by some other member agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the clerk. Within five days after the expiration of the time allowed by this section for the member to answer, the clerk shall assign a member, not disqualified, to hear and determine the matter of disqualification.

**1625. Removal of members.** Any member of an assessment appeals board may be removed for cause by the board of supervisors.

**1626. Discontinuance of boards.** The board of supervisors of any county which has created one or more assessment appeals boards may discontinue all of said boards effective on the first Monday in September, subject to any such board continuing to function until matters pending before it have been disposed of. If all of such boards have been discontinued, no new board or boards may be created to function prior to the next succeeding first Monday in September. Notwithstanding the foregoing, the board of supervisors of any such county may increase, or may decrease to not less than one, the number of such boards, effective from and after the next succeeding first Monday in September, provided that any board so discontinued shall continue to function until matters pending before it have been disposed of.

**1626.1. Additional Boards.** Notwithstanding Section 1623, the board of supervisors of any county which has one or more assessment appeals boards in existence pursuant to this article may by ordinance increase the number of such boards effective from and after the first Monday in October and such boards shall remain in existence until discontinued under the provisions of Section 1626, but in no event shall the term of office of any member of the board exceed three years. Each term of office shall expire in a different calendar year.

**1628. Clerk's duties.** The clerk of the board of supervisors shall be clerk of the assessment appeals boards and keep a record of their proceedings. He shall perform the same duties in connection with their proceedings as he is required by law to perform in connection with the proceedings of the county board of equalization.

**1630. Statement of intention.** (a) Any real property owner the use of whose land is subject to an enforceable restriction placed upon it by a local agency may apply to the governing body of the local agency for a written statement declaring the present intention of the governing body to refrain from removing or modifying any such restriction in the predictable future.

(b) The written statement of intention may be granted or denied by the governing body at its discretion. A reasonable fee not to exceed ten dollars (\$10) may be charged for each such statement.

(c) The written statement may be presented to the county board of equalization as evidence that a restriction on the use of the taxpayer's land exists and that such restriction should be considered in assessing the value of the land.

(d) The written statement shall constitute a rebuttable presumption that the governing body does not intend to remove or modify the restriction in the predictable future.

## Article 1.7. Assessment Hearing Officers

*Text of section effective until July 1, 1997.*

**1636. Appointment of hearing officer.** The county board of supervisors may appoint one or more assessment hearing officers or contract with the Office of Administrative Procedure for the services of a hearing officer pursuant to Chapter 14 (commencing with Section 27720) of Part 3 of Division 2 of Title 3 of the Government Code to conduct hearings on any assessment protests filed under Article 1 (commencing with Section 1601) of this chapter and to make recommendations to the county board of equalization or assessment appeals board concerning such protests. Only persons meeting the qualifications prescribed by Section 1624 may be appointed as an assessment hearing officer.

*Text of section effective on July 1, 1997.*

**1636. Appointment of hearing officer.** The county board of supervisors may appoint one or more assessment hearing officers or contract with the Office of Administrative Hearings for the services of an administrative law judge pursuant to Chapter 14 (commencing with Section 27720) of Part 3 of Division 2 of Title 3 of the Government Code to conduct hearings on any assessment protests filed under Article 1 (commencing with Section 1601) of this chapter and to make recommendations to the county board of equalization or assessment appeals board concerning the protests. Only persons meeting the qualifications prescribed by Section 1624 may be appointed as an assessment hearing officer.

**1636.2. Hearing officers barred from representing applicants.** No current hearing officer may represent an applicant for compensation on any application for equalization filed pursuant to Section 1603 in the county in which the hearing officer serves.

**1636.5. Applications filed by hearing officers.** (a) An assessment hearing officer shall notify the clerk immediately upon filing an application on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal.

(b) When the application described in subdivision (a) is scheduled for hearing, the clerk shall schedule the matter before an alternate assessment appeals board pursuant to the provisions of Section 1622.6.

**1637. Procedure.** (a) Hearings before an assessment hearing officer shall be conducted pursuant to the provisions of Article 1 (commencing with Section 1601) governing equalization proceedings by a county board of equalization or an assessment appeals board. The assessment hearing officer may conduct hearings on applications where all of the following apply:

(1) The applicant is the assessee and has filed an application under Section 1603;

(2) For counties in which the board of supervisors has not adopted the provisions of Section 1641.1, the total assessed value of the property under consideration, as shown on the current assessment roll, does not exceed five hundred thousand dollars (\$500,000); or the property under consideration is a single-family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less regardless of value.

(3) The applicant has requested that the hearing be held before an assessment hearing officer.

(b) In addition to subdivision (a), the board of supervisors may, by resolution, require the assent of the assessor to hearings before an assessment hearing officer in all cases in which the total assessed value on the current roll of the property under consideration exceeds a sum set by the resolution. However, that requirement shall not apply in cases involving owner-occupied residential property.

**1638. Representatives of assessor and assessee.** The applicant may be represented in the hearing of the application and shall have the right to offer evidence. The assessor may be represented in the hearing by an attorney if the applicant is represented by an attorney and one or more members of his staff, and the assessor and members of

his staff shall have the right to offer evidence. The hearing shall be conducted in accordance with Section 1609. The hearing and disposition of applications shall be conducted in an informal manner.

**1639. Conduct and report of hearing officer.** The hearing officer shall conduct the hearing and shall prepare a summary report of the proceedings together with his recommendation on the assessment protest. The hearing officer shall transmit his report and recommendation to the clerk of the board of supervisors. The report and recommendation shall not constitute precedent for future proceedings initiated by the applicant or other applicants.

**1640. Hearing officer's report.** The clerk shall transmit in writing at the conclusion of the hearing or by mail to the protesting party or his or her agent and shall transmit to the county board of equalization or assessment appeals board the hearing officer's report and recommendation on the assessment protest. The protesting party shall be informed that the county board of equalization is bound by the recommendation of the assessment hearing officer.

**1640.1. Hearing officer's report.** (a) The clerk shall transmit in writing at the conclusion of the hearing or by mail to the protesting party or his or her agent and shall transmit to the county board of equalization or assessment appeals board the hearing officer's report and recommendation on the assessment protest. The protesting party shall be informed that the county board of equalization or the assessment appeals board is not bound by the recommendation of the assessment hearing officer and that he or she or the assessor is entitled to a full hearing before the county board or the assessment appeals board.

(b) The provision of this section shall supersede the provisions of Section 1640 in those counties in which the board of supervisors by resolution adopts the provisions of this section.

**1641. Action by county board.** Upon the recommendation of an assessment hearing officer the county board of equalization or assessment appeals board shall establish the assessed value for the property at the value recommended by the hearing officer.

**1641.1. Action by county board; application for hearing.** (a) Upon being notified of the recommendation of an assessment hearing officer, the protesting party or the assessor may request the county board of equalization or assessment appeals board to accept or reject the recommendation of the assessment hearing officer. The assessor may request the board to reject the recommendation of the assessment hearing officer. The county board of equalization or assessment appeals board shall, without further testimony, do either of the following:

(1) Accept the recommendation and change the assessed value in accordance with Section 1610.8.

(2) Reject the recommendation and set the application for reduction for hearing by the local board of equalization.

If a request is not filed with the county board of equalization or assessment appeals board, the protesting party or the assessor may, within 14 days after mailing of the hearing officer's report and recommendation, make application for a hearing before the county board or the assessment appeals board, and the application shall be set for hearing by the county board or the assessment appeals board. The board may consider, but shall not be bound by, the recommendation of the assessment hearing officer.

(b) The provisions of this section shall supersede the provisions of Section 1641 in those counties in which the board of supervisors by resolution adopts the provisions of this section.

**1641.2. Objection to board member; extension.** Notwithstanding the provisions of Section 1604, if within 90 days of the expiration of the two-year period specified in Section 1604 within which a county board is required to hear evidence and make a final determination on an application for reduction in assessment, a taxpayer or his or her agent objects to an assessment appeals board member pursuant to Section 1624.4 or makes application for a hearing officer's recommendation to be heard before the county board pursuant to Section 1641.1, the two-year period shall be extended by 90 days.

## **Article 1.9. Hearings Before Assessment Hearing Officers for Unitary Property Located in More Than One County**

**1642. Unitary mining and mineral property.** (a) An assessee of mining or mineral property located in more than one county and alleged to be unitary property, may, within the time specified in Sections 1603 and 1605, request a hearing before a panel comprising one assessment hearing officer from each county in which that unitary property is located by filing in each county concerned a multicounty application for reduction of assessment. The board of supervisors of each county in which the unitary property is located shall appoint one assessment hearing officer pursuant to Section 1636. In the event that the unitary property is located in an even number of counties, the assessment hearing officers shall designate one additional assessment hearing officer who shall be included in the panel. If the assessment hearing officers fail to designate the additional hearing officer within 60 days after the application is filed, the Office of Administrative Hearings shall designate the additional assessment hearing officer.

(b) Hearings before the panel of assessment hearing officers shall be conducted pursuant to Article 1 (commencing with Section 1601) governing equalization proceedings by county boards of equalization. All counties in which the unitary property is located shall be parties to the hearing. Hearings shall be held at the place or places as a majority of the panel shall designate.

(c) Section 1638 shall apply to the hearings by the panel.

(d) The presence of all members of the panel shall be necessary to constitute a quorum.

**1643. Hearing procedure.** (a) The panel of hearing officers shall conduct the hearing and receive evidence to determine (1) if the property concerned is unitary and (2) if it is unitary, the value of the unitary property as a whole and the portion thereof allocable to each county. The panel shall prepare a summary report of the proceedings, and make a recommendation concerning the total value of the entire unitary property and the apportionment of that value among the counties concerned. Any determination by a majority of the hearing officers shall constitute a determination by the panel.

(b) If the panel determines that the property concerned is not unitary, the application shall be referred back to each of the counties concerned to be treated as an application for reduction of assessment filed in each county.

**1644. Report and recommendation.** The report and recommendation of the panel of hearing officers shall be transmitted to the county clerk of each of the counties concerned. Each county clerk shall transmit a copy of the report and recommendation to the protesting party, the assessor, and to the board of equalization or the assessment appeals board of the county concerned within 14 days of the receipt thereof.

**1645. County board of equalization-assessment appeals board procedures.** (a) If, within 30 days following receipt of the report and recommendation of the panel of hearing officers by the county board of equalization or assessment appeals board of a concerned county, the assessor of that county or the assessee submits a written request to the board to reject the recommendation of the panel of hearing officers with respect to property located in that county, the board shall, without further testimony, do either of the following:

(1) Accept the recommendation of the panel and change the assessed values for that county in accordance with that recommendation.

(2) Reject the recommendation of the panel and set the request for hearing before the board as an application for reduction of assessment.

(b) In the event that neither the assessor nor the assessee makes a request in accordance with subdivision (a) within the prescribed 30-day period, the board shall, not later than 60 days following its receipt of the report and recommendation of the panel of hearing officers, without further testimony, take the action specified in paragraph (1) or (2) of subdivision (a).

(c) In any hearing set by the board pursuant to this section, there shall be a rebuttable presumption that the recommendation of the panel of hearing officers is correct.

**1645.5. Definition.** For purposes of this article, the term "unitary property" shall mean one or more parcels of real property that are contiguous and are operated as an economic unit.