

SANTA CRUZ COUNTY ASSESSMENT APPEALS BOARD



LOCAL RULES OF PROCEDURES

Adopted by the Santa Cruz County Board of Supervisors

January 2021*

These rules can be accessed at the Clerk of the Board of Supervisors' webpage at

< <http://santacruzcounty.us/Departments/ClerkoftheBoard.aspx> >

Copies of Santa Cruz County Assessment Appeals Board Local Rules of Procedure are available for review or purchase during regular business hours at the office of the Clerk of the Board of Supervisors, 701 Ocean Street, Room 520, Santa Cruz, CA. The Clerk of the Board can also be reached by calling 831-454-2323 during regular business hours or by emailing

< assessmentappeals@santacruzcounty.us >

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Rule 1: Definitions

The definitions below shall govern the construction of the terms as used in these Rules.

- A. "Applicant" is a person affected who has filed an application for changed assessment.
- B. "Application" is an application for changed assessment form filed by the person affected, or the authorized representative for the person affected.
- C. "Assessment hearing officer" is an individual appointed pursuant to Revenue and Taxation Code section 1636 to conduct hearings on assessments and make recommendations to the board.
- D. "Assessor" is the assessor of the county.
- E. "Authorized agent" is one who is directly authorized by the applicant to represent the applicant in an assessment appeals proceeding pursuant to these rules.
- F. "Base year" is the 1975-76 assessment year, or thereafter any assessment year in which real property or a portion thereof, is purchased, newly constructed or changes ownership.
- G. "Board" is one of the assessment appeals boards of the county.
- H. "Chair" is the chair of the assessment appeals board.
- I. "Clerk" is the clerk of the assessment appeals board.
- J. "Continuance" is the deferral to a future date of a hearing that has already commenced.
- K. "County legal advisor" is the county counsel.
- L. "County" is the County of Santa Cruz.
- M. "Decline in value" means the current full cash value of real property (as of the lien date) is less than the base year value trended by the inflation factor.
- N. "Equalization" is the determination by the board of the correct full value of the property that is the subject of the hearing.
- O. "Full cash value" or "full value" is the fair market value of property or such other value as defined in the California Constitution or the Revenue and Taxation Code.
- P. "Inflation factor" is the rate determined by the cost-of-living index (not to exceed 2%) that is added annually at the lien date to real property (beginning the first year after the appropriate base year is established).
- Q. "Party" is the applicant or the assessor. This may include an authorized representative of the applicant or the assessor as provided in these rules.
- R. "Person affected" is an individual or entity with a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the assessment appeals proceedings, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date that is the subject of the application.
- S. "Postponement" is the rescheduling of a hearing prior to its commencement.
- T. "APN" or "Parcel Number" is the Assessor's Parcel Number assigned to specifically identify each parcel in the County.
- U. "Authorized attorney" is one who is directly retained and authorized by the applicant to represent the applicant in an assessment appeals proceeding pursuant to these rules.
- V. "Authorized representative" is a person authorized to represent the applicant in an assessment appeals proceeding pursuant to these rules. This includes an agent, an attorney, or a relative.

- W. “Remote Hearings” are hearings held on a virtual, remote platform using electronic means.
- X. “Stipulation” is an agreement entered into by the assessor and applicant (or agent) of the valuation on a given date.
- Y. “Withdrawal” is when the applicant or applicant’s authorized agent submits a written request to terminate further action on the application(s).

Rule 2: Applicability of Rules; Governing Law; Rulemaking Authority

These rules shall apply to the board; except those provisions that are inconsistent with sections 1636 through 1641.2 of the Revenue and Taxation Code; and any special alternate assessment appeals board panel appointed pursuant to section 1622.6 of the Revenue and Taxation Code.

Wherever there is a conflict with any of these rules, California constitutional or statutory law shall govern.

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

Rule 3: Purpose and Authority

These Rules of Procedure of the Santa Cruz County Assessment Appeals Board (hereafter “rules”) are adopted pursuant to Article XIII, section 16 of the California Constitution to facilitate the work of the Santa Cruz County Assessment Appeals Board and to ensure uniformity in the processing of and decision on applications for changed assessment.

These Rules describe procedures and requirements of the Santa Cruz County Assessment Appeals Board. These Rules do not reflect all legal requirements that govern assessment appeals. These Rules supplement and are to be used in conjunction with the laws and regulations governing assessment appeals, including the California Constitution, the California Revenue and Taxation Code, the Property Tax Rules (Title 18 of the California Code of Regulations), and Chapter 2.98 of the Santa Cruz County Code. In the event of any conflict between these Rules and any federal or California constitutional or statutory provision or County ordinance, the constitutional or statutory provision or County ordinance will supersede and invalidate any conflicting Rule provision.

Rule 4: Function and Jurisdiction of the Board

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

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

- A. To lower, sustain or increase after receiving an application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments and to determine the allocation of value on the local tax assessment roll;
- B. To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing;
- C. To hear and decide penalty assessments, and to review, equalize and adjust escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.12 ;
- D. To determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property so classified being exempt from property taxation;
- E. To determine the allocation of value to property that is the subject of the hearing; and
- F. To exercise the powers specified in Section 1605.5.

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

Assessment Appeals Boards cannot:

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

Rule 5: Authorization and Direction to Clerk

Pursuant to Chapter 2.98 of the Santa Cruz County Code, the Clerk of the Board of Supervisors serves as the Clerk of the Assessment Appeals board (hereafter “Clerk”) and performs all duties in connection with the proceedings of the Assessment Appeals Board as are required by law. The Clerk is also authorized and directed to take all such actions and perform such duties as necessary to comply with and carry into effect each and every provision of these Rules as well as other provisions of law which relate to assessment appeals.

Rule 6: Filing of Application

In addition to such other application requirements as are set forth in state law and regulation, the Application for Changed Assessment (“application”) must:

- Be complete and submitted on the current year's approved form, available on the Clerk's website (<http://www.co.santa-cruz.ca.us/Departments/ClerkoftheBoard.aspx>). Hard copies of the form are available during regular business hours at the office of the Clerk of the Board of Supervisors, 701 Ocean St., Room 520, 5th Floor, Santa Cruz, CA 95060.
- One application is required per Assessor's Parcel Number (APN). A separate application is required for each APN;
- Be filed by the property owner or by the owner's spouse, registered domestic partner, parent, child, or any person having a direct economic interest in the payment of property taxes on that property (the "applicant"). An agent authorized by the applicant may file the application provided that the agent has valid authorization.
- Except when the agent is an attorney licensed to practice in law in California whom the applicant has authorized to file the application, any application filed by an agent must include a written valid agent authorization. A valid agent authorization consists of either: 1) the agent authorization section of the Application for Changed Assessment, fully completed and signed by the applicant; or 2) the Santa Cruz County Agent Authorization form (or a form with equivalent information) completed and signed by the applicant. Signature by the applicant – the person or entity on whose behalf the application is filed - is required on the written agent authorization filed with the Assessment Appeals Board. If the applicant is a corporation, the authorization must be signed by an officer or individual authorized by the corporation to sign, and said corporate authorization shall be provided to the Clerk upon request of the Clerk or the Assessment Appeals Board;
- Be received by the Clerk via mail or personal delivery within the prescribed filing period. Applications will be considered timely filed if hand delivered to the Clerk by no later than 5:00 PM Pacific Standard Time (PST) on the last day of the applicable filing period. If mailed, applications will be considered timely filed if postmarked by the last day of the applicable filing period. If an application bears both a private business postage meter postmark and a United States Postal Service postmark, it will be deemed to have been filed on the date shown on the United States Postal Service postmark. If the last day of the filing period falls on a Saturday, Sunday, or County holiday on which County offices are closed, then an application that is postmarked on the next business day is considered timely filed. Facsimile filings will not be accepted;
- Include original signature(s) (copies and/or facsimile filings cannot be accepted); and
- Include the required non-refundable processing fee of \$30.00 per each Application for Changed Assessment (each parcel requires a separate application and separate fee). For mailed applications, payment can be made by check or money order payable to County of Santa Cruz. Cash, check or money order will be accepted for hand-delivered applications

received at the Clerk of the Board's office during regular business hours at 701 Ocean Street, Room 520, 5th Floor, Santa Cruz, CA 95060.

- To be valid, completed Applications must include all the following information:
 - Name and mailing address of the applicant; and
 - Name and mailing address of the applicant's agent, if any; and
 - A description of the assessed property sufficient to identify it on the local roll. The APN (Assessor's Parcel Number) or account number which appears on all correspondence mailed by the Assessor; and
 - The Applicant's opinion of the full value of the property on the valuation or lien date of the year in issue. If filing an application with multiple facts/issues of value, separate opinions of value must be provided as part of the application; and
 - The taxable value on which the assessment of the property was based (shown on the notice of assessment or tax bill); and
 - The original signature of the applicant or his or her authorized agent.

Applications that do not include the above information are invalid due to incompleteness.

Rule 7: Processing Fee for Applications for Changed Assessment: Fee Payment, and Determination of Invalidity for Failure to Pay the Fee

Effective July 1, 2021, the Board of Supervisors of the County of Santa Cruz approved a nonrefundable processing fee to be submitted with each Application for Changed Assessment filed with the Clerk. The amount of the processing fee as set by the Board of Supervisors is \$30.00, effective July 1, 2021. The fee must be paid at the time of filing of the Application for Changed Assessment. A separate application must be made for each assessor's parcel, and a separate fee must be paid for each application. For mailed applications, payment can be made by check or money order payable to County of Santa Cruz. Cash, check or money order will be accepted for hand-delivered applications received at the Clerk of the Board's office during regular business hours at 701 Ocean St., Room 520, Santa Cruz, 95060.

If an application is submitted without the processing fee or determines the form is incomplete, the Application for Changed Assessment shall be considered invalid. In the event of such determination of invalidity, the Clerk will promptly send a notification letter to the applicant (or agent if applicable):

- Advising the applicant of the required processing fee to deem the application valid;
- Providing 30 days by which the processing fee must be received for the application to be deemed valid.

If the processing fee is subsequently received by the Clerk within the time specified by the Clerk, the Clerk may determine the application is valid. The Clerk may then proceed, when ready, to set

the application for hearing and notify the applicant in accordance with section 1605.6 of the California Revenue and Taxation Code.

If the processing fee is NOT received by the Clerk or does not show by postmark date or other objective indication that it was filed or mailed within the 30 days as prescribed in the notification letter, the Clerk will schedule the application for a hearing before the Assessment Appeals Board on the validity of the application (hereafter “Validity Hearing”). The Clerk shall notify the applicant of the time, date, and place of the Validity Hearing. If at the Validity Hearing, the Assessment Appeals Board deems the application valid, the Clerk may proceed, when ready, to set the application for hearing and notify the applicant of the hearing in accordance with section 1605.6 of the California Revenue and Taxation Code.

The first date the application was received by the Clerk shall be considered the application filing date. If a timely Application is filed without the fee and the fee is subsequently received, the date of filing of the Application shall be the first date the application was received, not the subsequent date that the fee was received. Likewise, the first date that a timely application was received, regardless of the fee status, shall also be the date that starts the two-year period pursuant to Revenue and Taxation Code section 1604.

Rule 8: Determination of Timely Filing

The Clerk may determine whether applications are timely filed, and the Clerk may deny an application for untimeliness, subject to a right of appeal to the Assessment Appeals Board as provided herein. An untimely application is an original application which does not show by postmark date or other objective indication that it was filed or mailed within the prescribed filing period.

Should an applicant provide an affidavit asserting a timely filing, in accordance with Section 166 of the California Revenue and Taxation Code, the Clerk may review the affidavit and evidence provided in support of the assertion and make a determination as to whether the application was timely filed.

In the case of an untimely filing, the Clerk will send a notification letter to the applicant (or agent if applicable):

- Indicating the application was denied as untimely filed; and
- Providing a period of 60 days from the date of the mailing of the letter during which the applicant (or agent if applicable) may appeal the denial to the Assessment Appeals Board. Appeals must be filed in writing.

If an appeal is received in writing by the Clerk within the prescribed timeframe provided in the notification letter, the Clerk will schedule the appeal for hearing before the Assessment Appeals Board on the timeliness of the application (hereafter “Timeliness Hearing”). The Clerk shall notify the applicant of the time, date, and place of the Timeliness Hearing. If at the Timeliness Hearing, the Assessment Appeals Board deems the application timely filed, the Clerk may

proceed, when ready, to set the application for hearing and notify the applicant of the time, date, and place of the hearing in accordance with section 1605.6 of the California Revenue and Taxation Code.

Rule 9: Determination of Validity

Applications that do not include all required information in accordance with Property Tax Rule 305 of Title 18 of the California Code of Regulations are invalid and will not be accepted by the Assessment Appeals Board. In the case of an invalid filing due to omission of required information, the Clerk will promptly send a notification letter to the applicant (or agent if applicable):

- Advising the original application is incomplete and therefore invalid;
- Outlining the information required to complete the original application; and
- Providing 30 days by which the missing information must be received for the application to be accepted as valid.

If the missing information is subsequently received by the Clerk within the time specified by the Clerk, the Clerk may determine the Application is valid, and, when ready, the Clerk shall set the application for hearing and notify the applicant in accordance with section 1605.6 of the California Revenue and Taxation Code.

If an amended application is NOT received by the Clerk, or the amended application does not show by postmark date or other objective indication that it was filed or mailed within the 30 days as prescribed in the notification letter, the Clerk will schedule the appeal for hearing before the Assessment Appeals Board on the issue of validity (hereafter “Validity Hearing”). The Clerk shall notify the applicant of the time, date, and place of the Validity Hearing. If at the Validity Hearing, the Assessment Appeals Board deems the application valid, the Clerk shall, when ready, set the application for hearing and notify the applicant of the hearing in accordance with section 1605.6 of the California Revenue and Taxation Code.

In the case of an application deemed invalid due to failure to pay the processing fee, see Rule 4 above.

Rule 10: Postponement/Continuance of Hearing

The Clerk is authorized to grant one (1) postponement of a hearing date if all the following requirements are met:

- A written request is received by the Clerk no later than 21 days prior to the scheduled date of the hearing;
- The postponement is the first postponement requested by that party on the application;

- The written request for postponement is made and received prior to 120 days from the expiration of the two-year limitation period provided in section 1604 of the California Revenue and Taxation Code.
- Postponement requests may be submitted by email to [<assessmentappeals@santacruzcounty.us>](mailto:assessmentappeals@santacruzcounty.us) and the email date and time used as reference for timely receipt, with the accompanying hard copy request post marked accordingly and mailed to the Clerk.

If the request for postponement is made within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code, the postponement is contingent upon the applicant agreeing to extend and toll indefinitely the two-year period.

- An Agreement for Extension and Waiver of Rights Form, available on the Clerk's website (<http://www.co.santa-cruz.ca.us/Departments/ClerkoftheBoard.aspx>), signed by the applicant or duly authorized agent, is filed with the written request for postponement or is already on file with the Clerk, and said Agreement for Extension and Waiver of Rights extends and tolls indefinitely the two-year period, subject to termination of the agreement by at least 120 days written notice by the applicant.

Upon granting of the postponement, the Clerk will set a new hearing date. The Clerk may at her or his option consult with the requesting party as to a new hearing date, but unless an Agreement for Extension and Waiver of Rights meeting the requirements specified above is on file, the Clerk shall set a hearing date that occurs prior to 120 days from the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code. Upon granting of the postponement, the Clerk shall send a letter to the applicant (or agent, if applicable) notifying the requesting party of the grant of the postponement and notifying the party of the new date set for the hearing on the application.

The Assessment Appeals Board is the appropriate body to consider all requests for postponement of a hearing date other than the first request of each party for a postponement. Such requests for postponement must be in writing or made on the record on the hearing date, and good cause must be shown.

If the applicant requests a continuance within 90 days of the expiration of the two-year limitation period provided in section 1604, the board may require a written extension signed by the applicant extending and tolling the two-year period indefinitely. The applicant has the right to terminate the extension agreement upon 120 days written notice. (Agreement For Extension and Waiver of Rights form available here: <http://www.co.santa-cruz.ca.us/Departments/ClerkoftheBoard.aspx>)

Rule 11: Procedure for Reconsideration of Denial of Application for Lack of Appearance

If the Assessment Appeals Board denies an application for lack of appearance, the Assessment Appeals Board may reconsider the denial if the applicant files a written request for reconsideration of the denial and such request meets all the following requirements:

- The applicant furnishes evidence of good cause for the failure to appear to make a timely request for postponement; and
- The applicant files a written request for reconsideration within 60 days from the date of mailing of the notification of denial due to lack of appearance. Filing date shall be based on the date of the postmark or date of delivery in the Clerk's office, whichever is sooner.

The Clerk shall schedule a hearing for the Assessment Appeals Board on the issue only of the reconsideration of the denial, and the Clerk shall notify the applicant of the time, date, and place of the hearing on the reconsideration. If the Assessment Appeals Board grants the request for reconsideration, then the Clerk shall proceed, when ready, to set the application for hearing and notify the applicant of the time, date, and place of the hearing at least forty-five (45) days prior to hearing in accordance with section 1605.6 of the California Revenue and Taxation Code.

Rule 12: Reconsideration and Rehearing

- A. The decision of the board upon an application is final. The Board shall not rehear or reconsider an application, except as hereinafter provided.
- The board may modify its decision to correct a ministerial clerical error or omission.
 - The board may reopen and take evidence upon an application denied solely because of the nonappearance of the applicant as follows:
 - The applicant or applicant's authorized representative must file a written request for reinstatement within sixty (60) days from the date of mailing of the notice of denial of the application for lack of appearance). The request must contain facts demonstrating good cause for the failure to appear at the hearing as scheduled.
 - Upon receipt of a written request for reinstatement, the clerk shall schedule a hearing before the board and notify the applicant or applicant's authorized representative and the assessor of the time, date, and place of the hearing. The notice of hearing shall advise the applicant or applicant's authorized representative that the hearing shall be limited solely to the request for reinstatement of the application. The notice shall also state that the applicant or applicant's authorized representative need not appear at the hearing on the request for reinstatement, and that the board may base its decision on the written request for reinstatement.
- B. Applicants who fail to request reconsideration within the period set, applicants whose requests for reconsideration due to non-appearance are denied, or applicants whose applications were denied as invalid, may be eligible to file another appeal of the base year value during the next regular filing period where permitted under Revenue and Taxation Code section 80.

Rule 13: Withdrawal of Application

An applicant may withdraw his/her application for equalization of assessment by notifying the clerk of the board in writing. Upon receipt of the withdrawal notice, the clerk will notify the assessor and schedule the application for receipt and withdrawal at the next scheduled board meeting. The clerk of the board will advise the applicant of the acceptance of the withdrawal after the meeting and no further action will be taken. If a withdrawal notice is filed after the applicant and assessor have entered into a stipulation as to value and the board has approved said stipulation, the withdrawal shall be of no force and effect.

Rule 14: Request for Written Findings of Fact

If a party requests written findings of fact, that party shall be responsible to pay to the County such reasonable fee as the Board of Supervisors has established from time to time for the preparation of written findings of fact to cover the expense of preparing the findings. The fee shall be based on the time spent by County Counsel to prepare the findings, based on the actual time spent multiplied by the fully burdened hourly labor rate approved by the Board when establishing the fee. Prior to the close of the hearing on the party's application, the party requesting findings shall make a reasonable deposit for the completion of the written findings. The deposit shall be a minimum of two hours of County Counsel time or such other reasonable amount as the Board of Supervisors has established. Following completion of the findings, the Clerk shall apply the deposit as a credit toward the fee and shall bill the party for the remainder of the fee owing, and the party shall be responsible to pay the amount owed within 30 days of receipt of the findings and the bill. If fewer than two hours were required to prepare the findings, the Clerk shall determine the amount owing to the party and shall cause the appropriate refund to be processed and returned to the party.

Rule 15: Hearings Recorded

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

Rule 16: Remote Hearings

The following protocols were developed for the Santa Cruz County Assessment Appeals Board based on guidance provided by the State Board of Equalization (Letters No. 2021/002 to Clerks of the Board, County Assessors and Interested Parties, January 13, 2021, and No. 2020/063 December 16, 2020) regarding Assessment Appeals Boards Remote Hearings During the COVID-19 Pandemic:

Rights of Hearing Participants

- As required by Property Tax Rule 302, subdivision (a)(1), the appeals board “ensures that all applicants are afforded due process and given the opportunity for a timely and meaningful hearing;”
- No statute may be construed as prohibiting an appeals board from holding hearings remotely. (See Revenue and Taxation code, §§ 1616 and 1752.4) Therefore, appeals boards have the administrative authority and option to provide either in-person hearings or remote hearings, or both. Both in-person and remote hearings must adhere to all state and local public health and safety standards;
- Taxpayers have a right to meet either remotely or in-person;
- Participants may reject a remote hearing and receive a postponement until an in-person hearing as desired, the participant may avail themselves of postponement of the hearing in accordance with Rule 323;

Scheduling Remote Assessment Appeals Board Hearings

- When a remote hearing is scheduled, the Clerk of the Board will provide timely notices as required by law to all parties (Applicants and any Authorized Agents) informing them of the date and time of the remote hearing, along with access instructions and staff contact information.

Finding of Facts Fee Payment

- If the applicant or his/her authorized agent requests Findings of Facts, payment shall be paid via the Santa Cruz County’s electronic payment system on the day of the hearing. The Clerk of the Board will provide the information to submit payment during the hearing.

Document/Evidence Submission

- In compliance with Rule 313 and as required for in-person hearings, evidence submitted by a party prior to the commencement of the remote hearing must not be made accessible to the other party until the hearing commences and the subject evidence has been introduced.
- Participants must submit evidence in accordance with the following;
 - Must clearly label the exhibit so it is easily identifiable.
 - Must number ALL pages of the exhibit.
 - We are unable to receive/distribute electronically submitted documents in excess of **20 MBs**. Please submit documents in attachments no larger than **20 MBs**. Please indicate how many separate attachments comprise one complete exhibit to ensure accurate compiling and identification.
 - Acceptable formats for electronic submission:

- PDF (preferred – ensures accuracy and easy distribution)
 - Word (.docx, .doc)
 - Excel (.xlsx, .xlsm)
 - JPEG (.jpg)
- To submit exhibits electronically, participants must submit their exhibits to AssessmentAppeals@santacruzcounty.us at least 72 hours (3 business days) prior to the commencement of the remote hearing, but not less than two business days prior to the scheduled hearing.
 - Ex: by 5:00 pm on the Tuesday prior to a Monday hearing
- To submit exhibits in hard copy form, participants must submit their exhibits to the Clerk of the Board at least twelve calendar days prior to the scheduled hearing, clearly labeling subsections within exhibits (exhibit tabs cannot be scanned);
 - Ex: by 5:00 pm two Wednesdays prior to a Monday hearing
 - All hard copy exhibits must be submitted to the following address by mail or by in-office drop off (please contact the Clerk to confirm office hours by calling (831) 454-2323 or by visiting [Clerk of the Board \(santacruzcounty.us\)](http://Clerk%20of%20the%20Board%20(santacruzcounty.us)))

Clerk of the Board

c/o Assessment Appeals Board

701 Ocean Street, Room 520

Santa Cruz, CA 95060

- For exhibits submitted on the day of the hearing, please submit documents to the Clerk electronically by email to AssessmentAppeals@santacruzcounty.us. Receipt of these exhibits will be confirmed by the Clerk. Exhibits will be identified, marked, and distributed during the hearing; no hard copy exhibits will be accepted.
- During the hearing at the time of exhibit distribution, all parties present will be asked to acknowledge receipt of the submitted exhibit(s) on the record. The Board may take a brief recess while exhibits are distributed, or if technological difficulties occur.
- The Clerk of the Board will advise participants of any technical issues, limiting the Clerk of the Board’s ability to share access to submitted evidentiary documents.
- All parties will be able to present evidence (written and oral) as well as direct and cross examination of witnesses and documents in real time at remote hearings per Rules 302(a)(1) and 313(3), and Revenue and Taxation Code (RTC) §§ 1609 and 1610.2.
- Unless freely agreed otherwise by all parties, all board members and the parties shall be able to view all documents that have been introduced into evidence and hear all parties in real time in order for the board to render its decision only on the basis of proper evidence presented at the hearing in compliance with Rule 302.
- The AAB will address any evidentiary viewing, access and presentation issues during the hearing, if the Clerk of the Board is unable to provide required access.

Technology

- The County of Santa Cruz Assessment Appeals Board can provide remote hearings through the Zoom platform.
- The Clerk of the Board will provide invitations for all parties with relevant access information including the meeting link, call-in phone number and meeting ID number via e-mail in accordance with the contact information provided by participants (as submitted on the “Virtual Hearing Confirmation” form sent with the Notice of Hearing).
- The AAB Clerk and Clerk of the Board staff will be present throughout the duration of the meeting to support the AAB hearing process to assure that the technology functions properly and hearings proceed as required.
- If there are technical issues during the hearing, the Board may recess to troubleshoot the issue.
- If technical issues cannot be resolved on the day of the scheduled hearing, the AAB may continue the hearing and confer with the parties on the appropriate date for continuance.
- The AAB should not deny a timely request for reinstatement of the assessment appeal application, after denial, if the denial was due to a party’s technical difficulties. Such technical difficulties may include having connectivity or network issues preventing one or either party from joining and/or fully participating in the hearing.

Rule 17: Selection of Board Chair

The board shall select one of its members to act as chair and preside over all hearings. This function may be rotated among board members. The chair shall exercise such control over the hearing as is reasonable and necessary. The Chair shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence.

Rule 18: Quorum and Vote Required

No hearing before an Assessment Appeals Board Panel shall be held unless a quorum is present. A quorum consists of two Board members. The Assessment Appeals Board shall make no decision, determination, or order by less than a majority vote of all the members of the Board who have been in attendance throughout the hearing. In matters where a case has been held before less than a full board, the parties may stipulate that the absent members may read or otherwise become familiar with the record and participate in the vote. (Rule 311) If either party so demands, a hearing must be held before a full three-member Board panel. In the event less than three members are present and the applicant demands a hearing before a full three-member board, the Board shall request that the applicant execute a Section 1604(c) waiver agreement, extending the two-year expiration date. If the applicant does not agree to execute the waiver agreement, the Board may deny the applicant’s demand for a hearing before a full three-member Board and proceed with a two-member Board.

Rule 19: Recusal of a Board Member

The Assessor or the applicant/applicant's agent may file with the Clerk a written statement objecting to the hearing of a matter before a particular member of the Board or a Hearing Officer. Copies of the objection must be served upon the parties and upon the member or Hearing Officer being challenged. The statement must give the reason(s) for disqualification of the member or Hearing Officer. The statement shall be filed with the Clerk at the earliest practicable opportunity after discovery of the facts relating to the request for disqualification, and in any event before presenting any issue of fact by either party in the appeal hearing before such member or Hearing Officer. The procedure used to challenge a Board Member or Hearing Officer shall comply with Section 1624.4 and Code of Civil Procedure Section 446.

Alternatively, upon acquiring knowledge of a perceived or actual conflict of interest, a Board Member or Hearing Officer shall make such conflict known at the meeting where the item is scheduled to be heard and said Board Member shall decide whether the perceived or actual conflict of interest warrants recusal of him or herself from hearing the matter. When a Board Member recuses him/herself, they must state the reason for the recusal on the record.

Rule 20: Burden of Proof

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

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

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

Exceptions apply in any hearing involving the assessment of an owner-occupied single-family dwelling or an escape assessment. In such instances the presumption in section 167 of the Revenue and Taxation code affecting the burden of proof in favor of the applicant who has supplied all information to the assessor as required by law imposes upon the assessor the duty of rebutting the presumption by the submission of evidence supporting the assessment.

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

The purchase price presumption applies to all property types and transfers except for the following:

1. The transfer of any taxable possessory interest.
2. The transfer of real property when the consideration is in whole, or in part, in the form of ownership interests in a legal entity (e.g., shares of stock) or the change in ownership occurs as the result of the acquisition of ownership interests in a legal entity.
3. The transfer of real property when the information prescribed in the change in ownership statement is not timely provided.

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

At the hearing, each party must provide a sufficient number of copies of all evidence to the Board, the Clerk, County Counsel, Assessor, and the other party.

Rule 21: Stipulation

If a written stipulation is filed with the Board, signed by the Assessor and the County legal advisor on behalf of the County and the applicant or the authorized agent, which includes the full value and assessed value of the property and the facts upon which the reduction in value is premised, the Board may, at a public hearing:

- Accept the stipulation, and by doing so, waive the appearance of the applicant or the authorized agent and change the assessed value in accordance, or;
- Reject the stipulation and schedule or reschedule the application for hearing.

Rule 22: The Clerk's Discretion to Make Non-Substantive Protocol Changes to Local Rules

The Clerk of the Assessment Appeals Board shall have the discretion to make and implement non-substantive, non-material, and administrative changes to the Santa Cruz County Assessment Appeals Board Local Rules to comply with the frequently updated guidance issued by the California State Board of Equalization. The Clerk shall be able to make such changes without requiring the approval by Assessment Appeals Board and then Board of Supervisors.