

Clerk of the Board of Supervisors  
County of San Bernardino, CA

# ASSESSMENT APPEALS BOARD LOCAL RULES



**Adopted by the  
San Bernardino County Board of Supervisors  
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# Table of Contents

Rule	Section	Page Number
<b>I. Assessment Appeals Overview</b>	A. Property Valuation Process.....	3
	B. Purpose of Local Rules.....	3
	C. Access to Local Rules.....	3
	D. Legal Authority.....	4
<b>II. Definitions</b>	A. Terms and Their Meanings.....	5
<b>III. Assessment Appeals Board and Hearing Officer</b>	A. Assessment Appeals Board Members.....	8
	B. Qualifications of Board Members.....	8
	C. Quorum and Votes.....	8
	D. Board Chair.....	8
	E. Assessment Appeals Hearing Officers.....	8
	F. Decisions Final and Binding.....	8
<b>IV. Application for Changed Assessment</b>	A. Filing of Application.....	9
	B. Complete Application.....	9
	C. Incomplete Application.....	10
	D. Filing by an Attorney.....	10
	E. Filing by an Agent.....	10
	F. Timeliness.....	11
	G. Withdrawal.....	11
	H. Consolidated Applications.....	11
	I. Contact Information.....	11
<b>V. Preparing for Hearing</b>	A. Notice of Hearing.....	12
	B. Confirmation of Hearing.....	12
	C. Request for Postponement.....	13
	D. Subpoenas.....	13
	E. Documents and Evidence.....	13
	F. Comparison Sales.....	14
	G. Recordings and Transcripts.....	14
	H. Findings of Fact.....	15
<b>VI. Assessment Appeal Hearing</b>	A. Hearing Protocols.....	16
	B. Hearing Schedule.....	16
	C. Role of Appeals Board or Hearing Officer .....	16
	D. Swearing of Witnesses.....	17
	E. Calling of Cases.....	17
	F. Failure to Appear.....	17
	G. Request for Reinstatement.....	17
	H. Order of Proceedings.....	18
	I. Deliberation.....	18
	J. Decisions.....	18
	K. Retention of Records .....	19

# RULE I – Assessment Appeals Overview

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## A. Property Valuation Process

The Board of Supervisors for each county in California also serves as the local Board of Equalization with authority to equalize the valuation of taxable property within the county by adjusting individual assessments. In San Bernardino County, the Board of Supervisors has delegated this authority to the Assessment Appeals Boards.

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

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

If the property owner and Assessor cannot reach an agreement, the property owner can appeal the valuation to the San Bernardino County Assessment Appeals Board. The Board hears and resolves property valuation disputes between the Assessor and property owners in order to ensure the equitable application of property taxes within the County.

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## B. Purpose of Local Rules

Many aspects of the property valuation and appeal process are prescribed by state law (see Rule I, Section D, below). Local Boards of Equalization are authorized to adopt Local Rules to facilitate their work and ensure uniformity in the processing and deciding of appeals. These Rules do not claim or attempt to reiterate the state laws and regulations governing the property valuation process. Rather, they provide information specific to the scheduling and hearing of cases within San Bernardino County. To the extent they conflict with higher legal authority, they are invalid.

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## C. Access to Local Rules

These Rules are maintained by the County of San Bernardino Clerk of the Board of Supervisors, which also serves as Clerk of the Assessment Appeals Board.

- The Rules can be accessed via the Clerk of the Board's internet site at [www.sbcounty.gov/assessmentappeals](http://www.sbcounty.gov/assessmentappeals).
  - Copies of the Rules are available for review or purchase during regular business hours at the Clerk of the Board of Supervisors, 385 N. Arrowhead Avenue, 2<sup>nd</sup> Floor in San Bernardino, CA.
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## **RULE I – Assessment Appeals Overview, Continued**

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### **D. Legal Authority**

The Board, the Assessor and the Applicant follow state rules governing the local equalization process.

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

### A. Terms and Their Meanings

The following capitalized terms and their meanings are used in this document:

<b>Term</b>	<b>Meaning</b>
Agent	See Authorized Agent
Appeal	See Assessment Appeal
Applicant	Filer of the application for changed assessment; references in this document to "Applicant" include the Applicant and/or Authorized Agent or Attorney
Application	Application for Changed Assessment form used for the filing of an Assessment Appeal
Assessed Value	Taxable value of a property against which the tax rate is applied
Assessment	Valuation of real or personal property by the County Assessor
Assessment Appeal (Appeal)	Process established by the California State Board of Equalization for the settlement of property valuation disputes between the Assessor and taxpayers
Assessment Appeals Board (Board)	Three-member board, appointed by the county Board of Supervisors, to resolve disputes between the Assessor and taxpayers; references in this document to "Assessment Appeals Board" include Assessment Appeals Hearing Officers
Assessment Appeals Hearing Officer	An Assessment Appeals Board member or other equally qualified individual appointed by the Board of Supervisors and scheduled to individually hear and resolve disputes between the Assessor and taxpayers
Assessor	The Assessor-Recorder-County Clerk of the County of San Bernardino and his/her representatives
Attorney	Individual licensed to practice law in the State of California
Auditor	The Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino and his/her representatives
Authorized Agent (Agent)	Individual authorized by the Applicant to represent the Applicant in an Assessment Appeal proceeding
Base Year Value	Fair market value as of either the 1975 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership

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## RULE II – Definitions, Continued

### A. Terms and Their Meanings (continued)

<b>Term</b>	<b>Meaning</b>
Board of Equalization	State department responsible for ensuring the uniform and equitable application of property tax assessment practices; the Board of Supervisors serves as the local Board of Equalization and has delegated this function to the Assessment Appeals Board
Board of Supervisors	Five individuals, each elected by designated geographic district, who serve as the county's legislative governing body; appoints individuals to serve on the Assessment Appeals Boards
Chair	Elected Chairperson for an Assessment Appeals Board
Claim for Refund of Tax Payment	Document filed with the Clerk of the Board seeking refund of taxes paid; Application for Changed Assessment may be designated to serve as a Claim for Refund of Tax Payment
Clerk	Clerk of the Board of Supervisors which also serves as Clerk of the Assessment Appeals Board
Confirmation Card	A pre-addressed postcard provided with a Notice of Hearing that the applicant/agent must complete and return to the Clerk at least 21 days before the scheduled hearing
Continuance	Assessment Appeals Board determination to delay to a subsequent date the start or presentation of evidence in a Hearing
County	County of San Bernardino, CA
Counsel	Legal advisor to the Assessment Appeals Board; usually County Counsel and his/her representatives
Equalization	Determination by the Assessment Appeals Board of the correct full value for the property that is the subject of the hearing
Fair Market Value	The amount of cash or its equivalent that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions upon those uses and purposes

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## RULE II – Definitions, Continued

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### A. Terms and Their Meanings (continued)

<b>Term</b>	<b>Meaning</b>
Findings of Fact	Written summary explaining the facts and evidence relied upon by the Assessment Appeals Board in reaching their decision; prepared by Counsel and available upon payment of required fee; necessary for judicial (court) review of an Assessment Appeals Board decision
Hearing	Scheduled session before the Assessment Appeals Board during which testimony, evidence and argument are presented by the Applicant and Assessor
Hearing Officer	See Assessment Appeals Hearing Officer
Lien Date	Time when taxes for any fiscal year become a lien on the property (12:01 a.m. on January 1 of each year)
Party	Applicant and/or his/her representative and the Assessor and/or his/her representative
Party Affected	Person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the appeal
Postponement	Written request, submitted by either Party at least 21 days in advance of a scheduled Hearing, to reschedule the Hearing to a subsequent date
Supplemental Assessment	Assessment of the full cash value of a property as of the date a change in ownership occurs or new construction is completed which establishes a new Base Year Value for the property or new construction
Valuation Date	The specific date for which the property's value is being determined by the Assessment Appeals Board or Hearing Officer
Waiver of Appearance	Applicant submits evidence to the Clerk in advance of a scheduled Hearing and authorizes, in writing, the Hearing to proceed in his/her absence

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## **RULE III – Assessment Appeals Board and Hearing Officer**

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**A. Assessment Appeals Board Members** The County of San Bernardino maintains two (2) Assessment Appeals Boards, each with six (6) members. Members are appointed by the Board of Supervisors and assigned by the Clerk to serve on a specific three-member Board and/or as an Assessment Appeals Hearing Officer.

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**B. Qualifications of Board Members** State law requires that individuals appointed to serve as Assessment Appeals Board members have a minimum of five (5) years of professional experience in the State of California as a certified public accountant, public accountant, licensed real estate broker, attorney or certified property appraiser.

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**C. Quorum and Votes** The presence of two (2) or more members of an Assessment Appeals Board will constitute a quorum for the conduct of business. Once a quorum has been reached, the Board will take action based on majority vote of the members present.

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**D. Board Chair** In November of each year, each Board selects one of its members to act as Chair and preside over meetings for a term of one year. Boards may also choose to rotate chairmanship throughout the year. In the Chair's absence, the remaining members present shall select a Chair Pro Tempore to preside over that meeting.

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**E. Assessment Appeals Hearing Officers** In order to enhance the appeals process, Assessment Appeals Board members may serve as Assessment Appeals Hearing Officers. When serving as Hearing Officers, Board members are scheduled to individually hear and decide Appeals involving single family residential properties of any value and commercial properties up to \$500,000 in assessed valuation.

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**F. Decisions Final and Binding** Decisions of the Assessment Appeals Board and Assessment Appeals Hearing Officers are final and binding on the Parties.

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## RULE IV – Application for Changed Assessment

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### A. Filing of Application

The Application for Changed Assessment form must:

- Be **complete** and submitted on the current approved form, available from the Clerk of the Board ([www.sbcounty.gov/assessmentappeals](http://www.sbcounty.gov/assessmentappeals))
- Be filed by the owner, Authorized Agent, or other Party Affected
- Be received by the **Clerk of the Board** via mail or personal delivery within the prescribed timelines
- Include **original signature(s)** (copies and/or facsimile filings cannot be accepted)
- Include the required non-refundable processing fee of \$45.00 per application/parcel

Note: Applicants may qualify for a waiver of the processing fee based upon receipt of public assistance and/or income level. Applicants requesting a waiver of the processing fee must submit the “Confidential Request for Waiver of Assessment Appeal Administrative Processing Fee” form in lieu of the processing fee. A processing fee or request for fee waiver form must accompany each Application for Changed Assessment filed or the application cannot be processed. The “Confidential Request for Waiver of Assessment Appeal Administrative Processing Fee” form is available on the Clerk of the Board internet site.

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### B. Complete Application

Specific instructions for each information element are available on the “Information and Instructions for Application for Changed Assessment” form, on the reverse side of the Application.

In order to be accepted as complete, the Application must include:

- Box 1: Applicant’s Name and Address (*Agent’s address **may not be substituted for that of the Applicant***).
- Box 2: Agent’s/Attorney’s Name and Agent’s Authorization (*Required **only** if Applicant is being represented by an Agent or Attorney*)
- Box 3: Property Identification Information
- Box 4: Value (**must** include Applicant’s opinion of value)
- Box 5: Type of Assessment Being Appealed (select **one**)
- Box 6: The Facts
- Box 7: Written Findings of Facts (select **one**)
- Box 8: Designation of Claim for Refund (select **one**)
- Certification/Signature (**original** signatures required)

The completed Application, along with any additional documentation and the required processing fee or request for fee waiver form, must be received by the Clerk within the prescribed timeline.

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## RULE IV – Application for Changed Assessment, Continued

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### C. Incomplete Application

Following review by the Clerk, Applications that do not include all required information will be deemed incomplete and will not be accepted. In the case of incomplete filing, the Clerk will send a letter to the Applicant (and Agent or Attorney, if applicable):

- Advising that the Application is incomplete;
- Outlining the information required to complete the Application;
- Setting a date by which the missing information must be received.

If the required information, including the processing fee or request for fee waiver form, is not received within the time specified, the Application will be denied.

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### D. Filing by an Attorney

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

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### E. Filing by an Agent

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

Note that an Agent's address may not be substituted for that of the Applicant. Applications submitted without the Applicant's address as required in Box 1 will be considered incomplete.

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

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## **RULE IV – Application for Changed Assessment, Continued**

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

Note: The Clerk of the Board office cannot accept a letter indicating intent to file as a timely filing, nor can faxed applications be accepted as timely.

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**G. Withdrawal**      An Appeal may be withdrawn at any time prior to the hearing upon mutual agreement of the Parties. The Applicant or Agent can initiate withdrawal of the Appeal by submitting a request in writing to the Clerk. A “Request to Withdraw Assessment Appeal” form is available on the Clerk of the Board internet site.

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**H. Consolidated Applications**      Multiple Applications presenting the same or substantially related issues may be consolidated for hearing.

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**I. Contact Information**      Applicants, Authorized Agents and other Parties to an Appeal must provide and maintain accurate contact information on file with the Clerk.

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## RULE V – Preparing for Hearing

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### A. Notice of Hearing

At least forty-five (45) days prior to the hearing, the Clerk will notify the Applicant, the Agent/Attorney (if applicable), and the Assessor in writing of the date, time and place scheduled for Hearing of each Appeal.

***Note: Applicants are strongly encouraged to contact the Assessor at least one week prior to the scheduled Hearing to discuss any issues involving the appeal. Such discussions may result in resolution of the dispute without the need for Hearing.***

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### B. Confirmation of Hearing

When the Clerk mails a Notice of Hearing, a Confirmation Card must be included. In order to be eligible for a hearing on the merits of the application(s) at the scheduled hearing, the applicant or agent (if applicable) MUST complete the card, check the appropriate box, and return the Confirmation Card to the Clerk's office by hand-delivery, fax or postmark, no later than 21 days prior to the scheduled hearing date.

If the applicant/agent fails to complete and return the card on a timely basis, the Assessor's office will not prepare its case for presentation on the scheduled hearing date. The scope of the scheduled hearing will be limited to selecting a new hearing date (if the applicant/agent attends) or denying the application(s) for non-appearance (if the applicant/agent does not attend).

The Confirmation Card also affords the applicant/agent an avenue to withdraw the application(s) and terminate the appeal(s), or to request a one-time postponement of a scheduled hearing. Requests for postponement are explained in further detail in the next section.

If an applicant/agent fails to attend a scheduled hearing, the appeal(s) will be denied for non-appearance. An applicant/agent who has **not** been granted a postponement previously may avoid such a denial by: (1) completing the card, checking the box requesting a one-time postponement, and returning the card on a timely basis; or (2) otherwise making a timely written request for postponement.

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## RULE V – Preparing for Hearing, Continued

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### C. Request for Postponement

Each Party to the Appeal is entitled to **one** Postponement of a scheduled Hearing. The Postponement can be initiated by submitting a written request to the Clerk. The written request must be delivered to the Clerk's office by hand-delivery, fax or postmark, no later than 21 days prior to the scheduled Hearing date and at least 120 days prior to the expiration of the two-year limitation period. Note that applicants or agents may use the Confirmation Card included with the Notice of Hearing to request a postponement.

If the request for Postponement is received within 120 days of the expiration of the two-year limitation, the Applicant must agree in writing to extend the two-year period.

Postponement requests hand-delivered, faxed or postmarked less than 21 days prior to a scheduled hearing date, as well as requests subsequent to the first postponement, shall be granted only upon showing of good cause. Such requests must be submitted to the Clerk in writing and describe unforeseen and compelling circumstances which made a timely request for postponement impossible or impracticable. The request will be presented to the Assessment Appeals Board or Hearing Officer on the scheduled hearing date. The Board or Hearing Officer will consider the request and take action to approve or deny.

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### D. Subpoenas

The Clerk may issue a subpoena after consulting with a Board Chair or Hearing Officer, as applicable, and receiving verbal approval.

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### E. Documents and Evidence

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

- For Hearings before the Assessment Appeals Board, five (5) sets of documents are required.
- For Hearings before an Assessment Appeals Hearing Officer, three (3) sets of documents are required.

If either Party fails to bring the required number of copies, Clerk of the Board staff will direct additional copies be made and collect the appropriate photocopying charges as set forth in County Code §16.0207B.

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

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

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## RULE V – Preparing for Hearing, Continued

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### F. Comparison Sales

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

- For regular, decline in value appeals, the valuation date of the property is January 1 **of the year the appeal is filed**. The sales dates of any comps presented must be before January 1, or no later than March 31 of the year filed (March 30 in leap years). For example, if the applicant filed a regular, decline in value appeal in 2010, the sales dates of the comps could be from prior to January 1 of 2010, but must be no later than March 31 of 2010.
- If the valuation date is not January 1, the sales dates of the comps could be before the valuation date, but must be no later than the 90<sup>th</sup> calendar day afterwards. For example, if a transfer of ownership took place on February 15, 2010, sales dates of the comps may be any time before that date, but no more than 90 days after.

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

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### G. Recordings and Transcripts

Assessment Appeal Hearings are public meetings. The meetings are audio and video recorded. Video recordings of Assessment Appeals Hearings are not available to the public. However, any person may contact the Clerk not later than 60 days following the final determination by the Assessment Appeals Board or Hearing Officer to request an audio recording of the hearing upon payment of the appropriate fee as described in County Code §16.0206.

Upon request of either Party, the Board will exclude the public from that portion of a Hearing related to trade secrets as defined by Civil Code §3426.1(d). Such request must be submitted in writing to the Clerk, prior to the date of hearing, and declare under penalty of perjury that the evidence to be presented relates to trade secrets whose disclosure to the public will be detrimental to the business interests of the owner of the trade secrets.

The declaration shall also state the estimated time it will take to present the evidence. Only evidence relating to the trade secrets may be presented during the time the hearing is closed, and evidence presented during that time will be recorded on a separate audio tape and treated as confidential unless otherwise agreed by the party to whom it relates. The record of hearing shall clearly indicate that a trade secrets presentation is included.

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## RULE V – Preparing for Hearing, Continued

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### G. Recordings and Transcripts (continued)

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

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

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### H. Findings of Fact

The Findings of Fact is a document prepared by legal counsel for the Assessment Appeals Board after the hearing which summarizes the facts and evidence presented at hearing, and which sets forth the conclusions reached by the Assessment Appeals Board. Findings of Fact are necessary for judicial (court) review of the decision.

An applicant or agent may request Findings by checking the appropriate box on the appeal application, or by submitting a separate request for Findings to the Clerk of the Board. The applicant/agent must confirm the request for Findings with the Clerk of the Board on the scheduled hearing date, prior to commencement of the hearing, and must pay the deposit as indicated in the County Fee Schedule (San Bernardino County Code Section 16.0206). Note that besides the initial deposit, the Findings of Fact final cost will include actual costs for transcription services plus attorney preparation fees. Completed Findings will not be released to the requesting party until all fees have been paid. The requesting party may abandon the request and waive the Findings upon receiving oral notification of the decision.

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

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## **RULE VI – Assessment Appeal Hearing**

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### **A. Hearing Protocols**

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

Assessment Appeal Hearings are not 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.

The Board may act only upon the basis of evidence properly admitted into the record. Board members may not act or decide an Application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research.

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

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

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### **B. Hearing Schedule**

Assessment Appeals Board hearings are usually held on Wednesdays beginning at 9:00 AM. Hearings conducted by Hearing Officers may be scheduled for other days. The Hearing schedule for a given date will typically include 50 to 100 or more cases. Note that all cases on each hearing agenda are scheduled for the same start time, 9:00 AM.

The Hearing schedule is available 72 hours prior to the meeting at the Clerk's office (County of San Bernardino, Clerk of the Board of Supervisors, 385 North Arrowhead Avenue, 2<sup>nd</sup> Floor, San Bernardino, CA) during regular business hours.

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### **C. Role of Appeals Board or Hearing Officer**

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

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## RULE VI – Assessment Appeal Hearing, Continued

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

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**E. Calling of Cases** The Clerk will initially “call the case” by reciting the case number and Applicant’s name and invite the Applicant forward to begin presentation of evidence and testimony. Cases are not necessarily called in the order listed on the agenda, nor in order of the sign-in sheet.

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**F. Failure to Appear** If the Applicant is not present for a scheduled Hearing, the Chair or Hearing Officer shall determine from the Clerk whether the applicant was properly notified of the time and place of hearing.

- If notice was properly given and no written request for Postponement has been received, the Application shall be denied for lack of appearance and the Clerk will provide notice of denial to the Applicant.
- If notice was not properly given, the hearing will be rescheduled to a later date and the Clerk will provide proper notice to the Applicant.

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**G. Request for Reinstatement** Not later than 30 days after the Clerk has mailed notice of the Board’s decision to deny an Application for failure to appear, the Applicant or Agent may file with the Clerk a written request for reinstatement. The request must state the facts demonstrating good cause for why the Application should be reinstated, must reference the appeal number(s), and must be signed by the applicant or agent. A “Request for Reinstatement of Assessment Appeal” form is available on the Clerk of the Board internet site.

The matter will be set for hearing solely on the question of excuse for lack of appearance. If the lack of appearance is found to be the result of unforeseen and compelling circumstances arising in such a manner as to make a timely request for postponement impossible or impracticable, the request for reinstatement will be granted and the Applicant will be rescheduled for Hearing.

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## **RULE VI – Assessment Appeal Hearing, Continued**

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### **H. Order of Proceedings**

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

The exact time required for presentations cannot be predicted. However, in general, the presentation of evidence and testimony for a regular (decline in value) Appeal for an owner-occupied single family residence would not normally exceed 15 minutes. Presentation of evidence and testimony for simple business properties would not normally exceed 30 minutes.

Applicants and Agents will be asked at check-in to estimate the time needed for their presentations. It is in the best interest of the Applicant or Agent to be as concise as possible when presenting their documentation and evidence. Redundant testimony should be avoided and facts of the matter presented.

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

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### **I. Deliberation**

At the conclusion of the Hearing, the Board may leave the hearing room in order to consider and discuss the evidence presented. Deliberations are conducted in private, are confidential, and are not recorded.

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### **J. Decisions**

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

The Clerk will provide written notification of the decision to the Applicant and the Assessor. No special request is required to receive this notification. Notification of decision is not the same as Findings of Fact (see Rule V, Section G for additional information about Findings of Fact).

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## **RULE VI – Assessment Appeal Hearing, Continued**

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### **J. Decisions** (continued)

Typical decisions include, but are not limited to:

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

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

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### **K. Retention of Records**

Assessment appeals records, including Applications and related documents, will be retained for no less than five years after final decision by the Board.

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For additional information or assistance:

#### **Assessment Appeals**

San Bernardino County Clerk of the Board of Supervisors  
385 N. Arrowhead Avenue  
San Bernardino, CA 92415-0130  
[www.sbcounty.gov/assessmentappeals](http://www.sbcounty.gov/assessmentappeals)  
(909) 387- 4413

#### **Property Valuations**

San Bernardino County Assessor-Recorder-County Clerk  
172 West Third Street.  
San Bernardino, CA 92415  
[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)  
(909) 387-8307