

Assessment Appeals Board Local Rules



Clerk of the Board of Supervisors

Adopted by the
San Bernardino County Board of Supervisors

Eighth Amended
Effective - May 1, 2023

Assessment Appeals Board Local Rules

Overview

Versions

First adopted on June 9, 2009
First amended – July 27, 2010
Second amended – March 22, 2011
Third amended – March 25, 2014
Fourth amended – June 2, 2015
Fifth amended – August 22, 2017, effective January 1, 2018
Sixth amended – May 1, 2018, effective June 1, 2018
Seventh amended – March 2, 2021
Eighth amended – April 25, 2023, effective May 1, 2023

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Rule 1 – Assessment Appeals Overview

1A. Property valuation process

Under the California Constitution, the Board of Supervisors for each county 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 board, and, on that basis, the Treasurer-Tax Collector bills and collects property taxes from property owners. A property owner or other affected party who disagrees with assessed value for a property should initially:

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

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

1B. Purpose of Local Rules

Many aspects of the property valuation and appeal process are prescribed by state law (see Rule 1D). The Board of Supervisors is authorized to adopt Local Rules to facilitate this work and ensure uniformity in the processing and deciding of appeals. These rules do not claim or attempt to reiterate all state laws and regulations governing the property valuation process. Rather, they provide information specific to the appeals process within San Bernardino County. To the extent that state regulations conflict with these rules, the state regulations shall apply. To the extent that state regulations do not conflict with these rules, these rules shall apply.

Each amendment to these Local Rules is retroactive to all applications pending at the date the amendment is made effective by the Board of Supervisors, unless otherwise stated by these rules.

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Rule 1 – Assessment Appeals Overview, Continued

1C. Access to Local Rules

These rules are maintained by the San Bernardino County 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 <https://cob.sbcounty.gov/other-services/assessment-appeals> or copies of the rules are available for review during regular business hours at the office of the Clerk of the Board of Supervisors at 385 N. Arrowhead Ave., San Bernardino, CA 92415.

1D. Legal Authority

As stated in Rule 1B, the board, the assessor and the applicant follow all state statutes and state regulations governing the local equalization process.

- The California Constitution authorizes the creation of one or more county boards for the purpose of equalizing assessments of individual properties and briefly describes their function of equalizing values on the local roll. The Constitution also grants such boards independent decision-making authority.
 - The Revenue and Taxation Code implements certain constitutional provisions applicable to assessment appeals and other property tax matters and provides the basic framework of the assessment appeals process.
 - The California Code of Regulations includes provisions, commonly referred to as the Property Tax Rules, pertaining to the role and function of Assessment Appeals Boards.
 - Boards and Hearing Officers hear and decide issues related to property valuation, and some legal issues relating to property assessment. Boards and Hearing Officers act in a quasi-judicial capacity and may only act based on evidence presented to them.
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Rule 2 – Definitions

Terms and references

The following terms and references are used in this document:

Term	Meaning
Applicant	Filer of the Assessment Appeal Application; most references in this document to “applicant” include the applicant and/or authorized agent or attorney
Assessment Appeal Application (Application)	The form required by state law to be used for the filing of an assessment appeal
Assessed Value	Taxable value of specific property against which the tax rate is applied
Assessment	Valuation of real or personal property by the County Assessor
Assessment Appeal (Appeal)	Process established by California law for the resolution of disputes about property valuation
Assessment Appeals Board (Board)	Three-member board, appointed by the Board of Supervisors to resolve disputes with the assessor; most references in this document to “Assessment Appeals Board” or “Board” include Assessment Appeals Hearing Officers.
Assessment Appeals Hearing Officer (Hearing Officer)	An Assessment Appeals Board member appointed by the Board of Supervisors, who is designated by the Clerk and scheduled to individually hear and resolve disputes about property value issues
Assessor	The Assessor-Recorder-County Clerk of the County and designated representatives
Attorney	Individual licensed to practice law in the State of California
Auditor	The Auditor-Controller/Treasurer/Tax Collector of the County and designated representatives
Authorized Agent (Agent)	Individual or entity authorized by the applicant to represent the applicant in an assessment appeal
Base Year Value	Fair market value as of either the 1975 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership
Board Chair	Chairperson for an Assessment Appeals Board

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Rule 2 – Definitions, Continued

**Terms and
References,
continued**

Term	Meaning
Board of Equalization	State agency responsible for ensuring the uniform and equitable application of property tax assessment practices; the Board of Supervisors serves as the local Board of Equalization and has delegated this function to the Assessment Appeals Boards
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
Claim for Refund of Tax Payment	Document filed with the Clerk of the Board seeking refund of taxes paid; an Assessment Appeal Application may be designated to serve as a Claim for Refund of Tax Payment
Clerk	Office of the Clerk of the Board of Supervisors which also serves as Clerk of the Assessment Appeals Board
Continuance	Extension of time made at the commencement of the hearing on an application, or after the hearing on an application has commenced. Assessment Appeals Board may, in its discretion, continue a hearing to a later date
County	San Bernardino County, California
County Legal Advisor	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 2 – Definitions, Continued

**Terms and
References,
continued**

Term	Meaning
Findings of Fact (Findings)	Written summary explaining the facts and evidence relied upon by the Assessment Appeals Board in reaching a decision; prepared by the County Legal Advisor and available upon payment of required deposit and costs; necessary in case of judicial (court) review of an Assessment Appeals Board decision
Hearing	Scheduled session before the Assessment Appeals Board where testimony, evidence and argument may be presented by the applicant and assessor
Hearing Response Form	A form provided by the clerk with a Notice of Hearing, that the applicant must complete and return to the clerk at least 21 days before the scheduled hearing
Legal Hearing Officer	An Assessment Appeals Hearing Officer who decides issues of real property change of ownership and new construction
Lien Date	Time when taxes for any fiscal year become a lien on the property (12:01 am on January 1 of each year)
Party	Includes applicant and/or representative and the assessor and/or representative
Party Affected	Any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the appeal; this includes 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 when such property owner is responsible for payment of the property taxes for the lien date that is the subject of the application
Postponement	Extension of time made before the hearing on an application has commenced.
Raise Letter	Written notice given ten days or more in advance that the assessor will ask the board to increase a property's assessment roll value(s) at the hearing, under Board of Equalization Property Tax Rule 313(f)

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Rule 2 – Definitions, Continued

**Terms and
References,
continued**

Term	Meaning
Reinstatement	A decision by the board to restore an application to active status after a denial due to nonappearance by the applicant, based on a timely request and evidence establishing good cause for the nonappearance at a previous hearing
Supplemental Assessment	The difference between a new base year value established for a change in ownership or completion of new construction (the “event”) and the taxable value on the assessment roll. Depending on the time of year in which the event occurs, either one or two supplemental assessments may be generated for that event: one for the current roll (prorated for the portion of the year remaining after the event date), and one for the roll being prepared (for events that occur between January 1 and May 31)
Valuation Date	The specific date for which the property’s value is being determined by the Assessment Appeals Board (not always the same as the Lien Date)
Value Hearing Officer	An Assessment Appeals Hearing Officer who decides property values
Waiver of Appearance (Waiver)	A request is from the applicant, made by submitting a complete Hearing Response Form, at least 40 days before the scheduled hearing, authorizing the hearing to proceed in the applicant’s absence

Rule 3 – Assessment Appeals Board and Hearing Officer

**3A.
Assessment
Appeals
Board
Members**

San Bernardino County maintains Assessment Appeals Boards 1, 2, 3, and 4, each with three members. Members are appointed by the Board of Supervisors. From time to time, each member may be assigned by the clerk to serve on a different board or as an Assessment Appeals Hearing Officer.

**3B.
Qualifications
of Board
Members**

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

**3C.
Quorum and
Votes**

The presence of two 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 act based on majority vote of the members present.

**3D.
Board Chair**

At any time prior to convening a meeting, the board shall select one of its members to act as chair and preside over all hearings. Boards may rotate this position at their choosing.

**3E.
Assessment
Appeals
Hearing
Officers**

To enhance the appeals process, Assessment Appeals Board members may be designated by the clerk to serve as Assessment Appeals Hearing Officers. When serving as Value Hearing Officers, board members are scheduled to individually hear and decide appeals involving properties with a total assessed value, as shown on the current assessment roll, that does not exceed \$500,000; or the property is a single-family dwelling, condominium or cooperative, or a multiple family dwelling of four units or less regardless of value.

When serving as Legal Hearing Officers, board members are scheduled to individually hear and decide appeals involving the assessor's determination that a real property change of ownership or new construction has occurred to cause a reassessment.

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Rule 3 – Assessment Appeals Board and Hearing Officer, Continued

**3F.
Decisions
Final and
Binding**

Decisions of the Assessment Appeals Boards and Hearing Officers are final and binding on the parties. Such decisions may or may not be subject to challenge in the courts, depending on the circumstances of each case.

Rule 4 – Assessment Appeals Application

4A. Application Filing

A reduction in assessment cannot be made unless a complete Assessment Appeal Application (application) is timely filed with the clerk according to the procedures described in this rule.

The application must:

- Be complete and submitted on the current approved form, available from the Clerk of the Board <https://cob.sbcounty.gov/other-services/assessment-appeals/>
- Be filed by the owner, authorized agent, or other party affected
- Be received by the clerk via mail, personal delivery, or on-line submission through the clerk's website, within the prescribed timelines
- Include original signature, date, and location of signing (copies and/or facsimile filings will not be accepted)
- Include the required non-refundable processing fee per application/parcel as set forth in the County Fee Schedule (San Bernardino County Code § 16.0206).

Note: Applicants may qualify for a waiver of the processing fee based upon receipt of public assistance or income level. Applicants requesting a waiver of the processing fee must submit the Confidential Fee Waiver Request for Assessment Appeals Application (fee waiver form) in lieu of the processing fee. A fee waiver form must accompany each application, or the application cannot be processed. A fee waiver form is available on the Clerk of the Board internet site.

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Rule 4 – Assessment Appeals Application, Continued

4B. Complete Application

Specific instructions for each information element are available on the Information and Instructions for Assessment Appeal Application, beginning on page 3 of the application.

To be accepted as complete, the application must contain all the following information:

- Box 1: Applicant Information: Applicant's correct name and current mailing address (*Agent's address may not be substituted for that of the applicant*). If the applicant's name does not match county records for the property owner, applicant must provide proof to establish status of party affected.
- Box 2: Contact Information: Agent, attorney, or relative of applicant name and Agent's Authorization (Required only if applicant is being represented by an agent or attorney).

Applicant must either complete the Contact Information section for the Authorization of Agent or check "Authorization Attached" box and complete and attach an Agent Authorization Form (authorization). Authorization forms must meet Revenue and Taxation Code requirements. The authorization form must be completed for the specific calendar year in which the application is filed or for the years indicated, limited to four consecutive years. An approved version is available on the Clerk of the Board website.

Note: The clerk will not accept or process authorization forms that refer to an attachment listing applicant and property information or pull copies of prior year's authorization forms for new applications. It is the agent's responsibility to provide a complete and valid authorization with each application.

- Box 3: Property Identification Information: Must include the APN and sufficient information to identify the property on the assessment roll such as street address and city.
- Box 4: Value (must include both the assessed value on the roll and applicant's opinion of value)
- Box 5: Type of Assessment being Appealed (select one)
- Box 6: Reason for Filing Appeal (Facts)
- Box 7: Written Findings of Facts (select one)

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Rule 4 – Assessment Appeals Application, Continued

4B. Complete Application, continued

- Box 8: Designation as a Claim for Refund (select one)
- Box 9: Hearing Officer (select yes/no)
- Certification/Signature (original signatures, date, and location of signing are required)

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

Following review by the clerk, applications that include all required information will be deemed complete, will be accepted, and the clerk will send a letter to the applicant (and agent or attorney, if applicable) so stating.

4C. Incomplete Application

Following review by the clerk, applications 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; and setting a date by which the missing information must be received.

If the required information, including the processing fee or fee waiver form, is not received within 30 days from the date of the notice, the application will be denied as incomplete, and no further action will be taken.

If the required information is provided to correct the deficiency within the 30-day period, the application will be deemed valid.

4D. 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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Rule 4 – Assessment Appeals Application, Continued

4E. Filing by an Agent

If the application is made by an agent, the applicant must authorize the agent to do so. Box 2 of the application must include the agent's contact information and the "Agent's Authorization" section must be complete including the date of authorization and the original signature and title of the applicant, or a complete and valid Agent Authorization form must accompany the application.

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. An authorization form completed for the specific year in which the application is filed or for the years indicated, limited to four consecutive years, must be attached to each application. Applications submitted without an authorization form will be considered incomplete.

Note: 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 is available on the Clerk of the Board internet site.

4F. 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 cannot accept a letter indicating intent to file as a timely filing, nor can faxed applications be accepted as timely.

4G. Withdrawal

An appeal may be withdrawn at any time prior to the hearing, unless the assessor has issued a timely Raise Letter, in which case the appeal(s) may be withdrawn only upon mutual agreement of the parties. The applicant can initiate withdrawal of the appeal by submitting a request in writing to the clerk. A Withdrawal Form is available on the Clerk of the Board internet site or at the clerk's office. Even in the absence of a Raise Letter, the board may reject a withdrawal for good cause, and may proceed to decide the merits of the application after giving proper notice.

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Rule 4 – Assessment Appeals Application, Continued

**4H.
Consolidated
Applications**

Multiple applications presenting the same or substantially related issues may be consolidated for hearing.

**4I.
Contact
Information**

Applicants, authorized agents, and other parties to an appeal must provide and maintain accurate mailing address and other contact information on file with the clerk.

Rule 5 – Preparing for Hearing

5A. Notice of Hearing

At least 45 days prior to the hearing, the clerk will send a Notice of Hearing Letter, notifying the applicant and the agent/attorney (if applicable) by US mail, and the assessor in writing, of the date, time and place scheduled for hearing of each appeal. Hearings may be in-person or remote.

Note: Applicants are strongly encouraged to contact the assessor at the earliest possible time 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.

5B. Hearing Response Form

A Hearing Response Form (response form) is included with each Notice of Hearing letter. Applicants shall use the response form to confirm attendance for an upcoming hearing, request a waiver of appearance or a postponement, or withdraw and terminate their appeal. Rules 5C through 5F discuss in detail the different options on the response form.

5C. Confirmation of Hearing

To be eligible for a hearing on the merits of the application at the scheduled hearing, the applicant must complete the response form and return it to the clerk's office by hand-delivery, fax, email, or postmarked no later than 21 days prior to the scheduled hearing date. A separate response form must be submitted for each application scheduled for hearing. If a hearing is postponed or continued, unless both the applicant and assessor's office agree to the new hearing date on the record or in writing, a separate response form must be submitted for each application scheduled for the new hearing date.

If the applicant fails to complete and return the response form on a timely basis, the assessor's office may not have time to prepare its case for presentation on the scheduled hearing date. The board will determine whether there is good cause for a postponement (if the applicant attends) or will deny the application for non-appearance (if the applicant does not attend). (See rule 5E for more information regarding postponements.) If the applicant attends without timely confirming the hearing and requests a postponement, but the Board does not find good cause for applicant's request to postpone, the applicant must be prepared to proceed at that hearing and meet its burden of proof, unless the assessor requests a postponement. If the applicant is unable to proceed or fails to meet its burden of proof, the appeal may be denied. If the applicant presents its case at the unconfirmed hearing, or if the assessor has the burden of proof, the assessor may request a continuance due to applicant's failure to confirm its appearance.

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Rule 5 – Preparing for Hearing, Continued

**5D.
Waiver of
Appearance**

If a Waiver of Appearance (waiver) is requested, the response form must be submitted to the clerk's office and be delivered or postmarked at least 40 days before the scheduled hearing. If the applicant requests such a waiver, five copies of the applicant's hearing documentation/evidence must be submitted to the clerk's office at least ten days prior to the hearing. The clerk has discretion to either approve a waiver request or present the request to the Board for approval. By timely requesting a waiver, the hearing on the appeal is deemed confirmed.

**5E.
Request for
Postponement**

Each party to the appeal is entitled to make a one-time-only request for an automatic postponement of a scheduled hearing. An automatic postponement request by either party must be made not later than 21 days before the hearing is scheduled to commence. The applicant's request, must be made by completing and returning the response form at least 21 days prior to the scheduled hearing.

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

Any postponement request by an applicant that is hand-delivered, faxed, emailed, or postmarked after the 21-day deadline and no less than seven days prior to a scheduled hearing date, must be in writing and shall be granted only upon a showing of good cause. The clerk's office has the discretion to determine whether good cause exists to grant or deny these requests. On the scheduled hearing date, the Board will consider requests received less than seven days prior to the hearing, as well as any request for a non-automatic postponement, and take action to grant or deny the postponement.

A mutual agreement between an applicant and the assessor shall be deemed to constitute good cause. The clerk's office has discretion to either approve a mutual postponement request or present the mutual postponement request to the Board for determination of good cause and approval.

The assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year period, but the Board, in its discretion, may grant such a request.

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Rule 5 – Preparing for Hearing, Continued

5F. Withdraw Appeal

The Hearing Response Form also affords the applicant an avenue to withdraw the application and terminate the appeal.

Note: On rare occasions the Board or Hearing Officer may not accept a withdrawal if the assessor has already mailed a Raise Letter proposing to increase an assessment roll value at the hearing.

5G. Subpoenas

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

If a subpoena is issued at the request of one of the parties, the requesting party is responsible for serving it and for the payment of witness fees and mileage.

5H. Documents and Evidence

The parties will provide copies of all documents being introduced as evidence at the hearing, which must be provided as indicated in the hearing notice.

For in-person hearings:

- Before the Assessment Appeals Board, five sets of documents are required.
- Before an Assessment Appeals Hearing Officer, three sets of documents are required.
- If either party fails to bring the required number of copies, Clerk of the Board staff will direct the party to have additional copies made prior to the start of the hearing.

For remote hearings:

- Four sets of documents are required to be sent to Clerk of the Board at 385 North Arrowhead Avenue, 2nd Floor, San Bernardino, CA 92415- 0130 no later than noon, seven days prior to the scheduled hearing; and
- Submit evidence electronically via email to appeals@cob.sbcounty.gov no later than noon, three business days prior to the scheduled hearing.

Note: Document submission requirements for remote hearings do not apply to in-person hearings.

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Rule 5 – Preparing for Hearing, Continued

5I. Comparison Sales

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

- For regular, decline in value appeals, the valuation date of the property is January 1 of the year the appeal is filed. The sales dates of any comps presented should be before January 1, or no later than April 1 of the year filed (March 31 in leap years). For example, if the applicant filed a regular, decline in value appeal in 2012, the sales dates of the comps could be from prior to January 1 of 2012, but must be no later than March 31 of 2012.
- If the valuation date is other than January 1, the sales dates of the comps could be before the valuation date but must be no later than the 90th calendar day afterward. For example, if a transfer of ownership took place on February 15, 2010, sales dates of the comps may be any time before that date, but no more than 90 days after.

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

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Rule 5 – Preparing for Hearing, Continued

5J. Recordings and Transcripts

Assessment Appeal Hearings are public meetings. The meetings are audio recorded and generally video recorded. Any person may contact the clerk following the final determination by the Assessment Appeals Board to request a recording of the hearing. Records will not be retained after five years from the final determination.

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 requests 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 separately and treated as confidential unless otherwise agreed by the party to whom it relates. The record of the hearing shall clearly indicate that a trade secrets presentation is included.

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

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

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Rule 5 – Preparing for Hearing, Continued

5K. Findings of Fact

The Findings of Fact (findings) is a document prepared by the 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 board. Findings are necessary for judicial (court) review of the decision.

An applicant or agent may request findings by checking the appropriate box on the application, or by submitting a separate request for findings to the clerk. The applicant or agent must confirm the request for findings with the clerk on the scheduled hearing date, prior to commencement of the hearing, and must pay the deposit as indicated in the County Fee Schedule (San Bernardino County Code § 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 at the end of the hearing.

If the required deposit is not paid to the clerk prior to the conclusion of the hearing by the requesting party, findings will be deemed waived by both parties.

If findings are requested for a remote hearing, the required deposit must be received no later than the day prior to the hearing.

The board may request any party to submit proposed written Findings of Fact and will provide the other party the opportunity to review and comment on the proposed findings submitted. If both parties prepare proposed Findings of Fact, no opportunity to review and comment need be provided.

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

Rule 6 – Assessment Appeal Hearing

6A. Hearing Protocols

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

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

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.

6B. 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 and will be listed on a written agenda available the day of the hearing. All cases on each hearing agenda are scheduled for the same start time.

The hearing agenda is available 72 hours prior to the meeting at the clerk's office during regular business hours.

6C. Role of Appeals Board or Hearing Officer

The Board Chair or Hearing Officer will call the meeting to order. They 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 Board Chair or Hearing 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 6 – Assessment Appeal Hearing, Continued

**6D.
Swearing of
Witnesses**

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

**6E.
Calling of
Cases**

The clerk will initially “call the case” by reciting the agenda item number and applicant’s name and invite the parties to come forward. Cases are not necessarily called in the order listed on the agenda, nor in the order of arrival.

**6F.
Failure to
Appear**

If the applicant is not present for a scheduled hearing, the board shall determine from the clerk whether the applicant was properly notified of the time and place of the hearing. If notice was properly given and no timely written request for postponement has been received, the application shall be denied for lack of appearance and the clerk will provide notice of denial to the applicant and agent, if applicable. If notice was not properly given, the hearing will be rescheduled to a later date and the clerk will provide proper notice to the applicant and agent, if applicable.

**6G.
Request for
Reinstatement**

No later than 30 days after the clerk has mailed notice of the board’s decision to deny an application for non-appearance, the party may file with the clerk (by hand-delivery, fax, email, or postmark) a written request for reinstatement. The request must state the facts demonstrating good cause for why the application should be reinstated, must reference the appeal number(s), and must be signed by the party. As a condition of any request for reinstatement by an applicant, the applicant must agree in writing to extend the two-year limitation period. A Reinstatement Request Form is available on the Clerk of the Board internet site or at the clerk’s office.

The matter will be set for hearing solely on the question of excuse for non-appearance. If the board finds good cause for the lack of appearance, the request for reinstatement will be granted and the applicant will be rescheduled for a future hearing.

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Rule 6 – Assessment Appeal Hearing, Continued

6H. Order of Proceedings

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

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

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

Parties will be asked at check-in to estimate the time needed for their presentations. It is in the best interest of the party to be as concise as possible when presenting documentation and evidence. Facts of the matter will be presented, and redundant testimony should be avoided.

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. The board, in its discretion, may request each party to submit a brief in support of or in opposition to specific arguments or issues raised in the hearing to assist the board in making its decision. Each party shall serve a copy of the brief on the other party by mail or personal delivery (unless the parties have agreed in writing to be served by electronic mail) at the time that party submits its brief to the board.

6I. Deliberation

At the conclusion of the hearing, the board may leave the hearing room to consider and discuss the evidence presented. Deliberations are conducted in private, are confidential, are not recorded, and may be conducted remotely by electronic means.

The board may be unable to complete deliberations on the day of the hearing. In the event this occurs, the appeal will be taken under submission, and a decision will be rendered later.

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Rule 6 – Assessment Appeal Hearing, Continued

6J. Decisions

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

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

Typical decisions include, but are not limited to:

- Denied disposition - The applicant's appeal is denied and the assessed property value is upheld. No adjustments are made to the tax roll.
- Failure to appear – The applicant, or agent, if applicable did not attend the hearing.
- New value - 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.
- Stipulation – The applicant and/or agent, if applicable, and the assessor's office agreed to a different value.

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

6K. Retention of Records

Assessment Appeals records, including applications and related documents, will be retained for no less than five years after final determination by the board.

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Rule 6 – Assessment Appeal Hearing, Continued

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

<https://cob.sbcounty.gov/other-services/assessment-appeals/>

(909) 387-4413 Fax (909) 387-4554

Email: Appeals@cob.sbcounty.gov

Property Valuations

San Bernardino County Assessor-Recorder-County Clerk

222 W. Hospitality Lane, 4th Floor

San Bernardino, CA 92415

<https://arc.sbcounty.gov/>

(909) 387-8307
