

**AN ORDINANCE AMENDING RULE 7 OF THE SAN DIEGO COUNTY
ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS
RULES OF PROCEDURE**

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Rule 7 of the San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure is amended to read in its entirety as follows:

7. NOTICE OF HEARING. (PROPERTY TAX RULE 307)

- (a) After the filing of an application for reduction of an assessment, the clerk shall set the matter for hearing and notify the applicant or the applicant's agent in writing by personal delivery or by depositing the notice in the United States mail directed to the address given in the application. If requested by the assessor or the applicant, the clerk of the board may electronically transmit the notice to the requesting party. The notice shall designate the time and place of the hearing. It shall also include a statement that the board is required to find the full value of the property from the evidence presented at the hearing and that the board can raise under certain circumstances, as well as lower or confirm the assessment being appealed. The notice shall include a statement that an application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the applicant at the site which may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.
- (b) The notice shall be given no less than ~~forty five~~ 45 days prior to the hearing unless a shorter notice period has been stipulated to by the assessor and the applicant or the applicant's agent pursuant to section 1605.6 of the Revenue and Taxation Code.
- (c) The clerk shall notify the assessor of the time and place of the hearing.
- (d) The clerk may implement a hearing confirmation method that the applicant or applicant's agent shall use to confirm attendance at the hearing. If a hearing confirmation method is implemented, the following provisions shall apply:

- (1) The applicant or the applicant's agent shall confirm attendance at the hearing at least 21 days prior to the hearing date using the method of confirmation designated in the notice of hearing.
 - (2) If the applicant or the applicant's agent does not confirm attendance at the hearing using the designated method of confirmation at least 21 days prior to the hearing date, the assessor shall not be required to prepare and present a case should the applicant or the applicant's agent make an appearance on the hearing date.
 - (3) If the applicant or the applicant's agent appears at the hearing and has not confirmed attendance using the designated method of confirmation at least 21 days prior to the hearing date, at the assessor's request, the hearing shall be continued to a later date sufficient to allow the assessor time to prepare a presentation for hearing. A failure of the applicant or the applicant's agent to confirm attendance using the designated method of confirmation at least 21 days prior to the hearing shall be deemed a failure to provide full and complete information as required by law, such that if a hearing and final determination does not occur within two years of the filing of the application, the applicant will not be entitled to a reduction in assessment to the applicant's opinion of value as reflected on the application for reduction in assessment pursuant to Rule 11 or section 1604(c) of the Revenue and Taxation Code.
 - (4) If the applicant or the applicant's agent does not appear at the date and time noticed for the hearing, the Board shall proceed in accordance with Rule 15(a).
 - (5) For purposes of this subsection (d), the requirement that the applicant or the applicant's agent confirm attendance at the hearing at least 21 days prior to the hearing date shall only apply to hearings where notice is given no less than 45 days prior to the hearing. This subsection (d) shall not apply to hearings where a notice period of less than 45 days has been stipulated to by the assessor and the applicant or the applicant's agent, or to hearings that have been postponed by order of the board with notice given less than 45 days prior to the hearing.
- (e) When proposing to raise an assessment on its own motion without an application for reduction pending before it, the board shall give notice of the hearing in the manner provided herein below not less than 20 days prior to the hearing unless notice is waived by the assessee or the assessee's agent in writing in advance of the hearing or orally at the time of the hearing or a shorter notice period is stipulated to by the assessor and assessee or the assessee's agent. The notice shall be given to the assessee as shown on the latest assessment roll by depositing the notice in the United States mail directed to the assessee at the latest address of the assessee available to the assessor on file in the records in the assessor's office.

It shall contain:

- (1) A statement that a hearing will be held before the local board to determine whether or not the assessment shall be raised;
- (2) The time and place of the hearing;
- (3) The assessor's parcel number or numbers of the property as shown on the local roll;
- (4) A statement that the board is required to find the full value of the property from the evidence presented at the hearing;
- (5) The amount by which it is proposed to raise the assessment.

Section 2. Effective Date. This Ordinance shall take effect thirty (30) days after adoption. Within fifteen (15) days after the date of adoption of this Ordinance, a summary shall be published once with the name of those members voting for and against the same in the newspaper of general circulation published in the County of San Diego.

Approved as to Form and Legality:
THOMAS E. MONTGOMERY, County Counsel
By
Shiri Hoffman, Senior Deputy County Counsel