

**RULES OF PROCEDURE GOVERNING THE BUSINESS OF THE
SONOMA COUNTY ASSESSMENT APPEALS BOARD**

RULE 1. PURPOSE AND AUTHORITY

These Rules of Procedure (hereafter “Rules”) of the Sonoma County Assessment Appeals Board (hereafter “Board”) are adopted pursuant to Article XIII, Section 16 of the California Constitution of the State of California to facilitate the work of the Board and to ensure uniformity in the processing of and decision on Applications for Changed Assessment (hereafter “Application”).

These Rules do not reflect all legal requirements that govern assessment appeals, but rather are a supplement to and used in conjunction with the laws and regulations governing assessment appeals including: the California Constitution, the California Revenue and Taxation Code, Property Tax Rules (Title 18 of the California Code of Regulations) and the California Code of Civil Procedure. More information regarding assessment appeals can be found at the California State Board of Equalization website.

In the event of any conflict between these Rules and any federal or State of 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 2. BOARD APPOINTMENT

The County of Sonoma maintains one (1) Board with three (3) members. The members are appointed by the County of Sonoma Board of Supervisors. The Board of Supervisors may appoint any number of alternate members, as necessary, to assure the smooth functioning of the Board in the absence of one or more members.

The Board and alternate members must have a minimum of five (5) years of professional experience in the State of California as one of the following: Certified Public Accountant or public accountant; licensed real estate broker; attorney; property appraiser accredited by a nationally recognized professional organization; property appraiser certified by the Office of Real Estate Appraisers or a property appraiser certified by the State Board of Equalization.

RULE 3. BOARD JURISDICTION

The Board shall perform the functions listed in Property Tax Rule 302 and all other functions as permitted by law. Accordingly, the Board, among its other functions, shall consider whether to adjust or cancel penalties applied under Revenue and Taxation Code sections 463, 482, 501-506, et seq.

Not every assessment or action of the Assessor is subject to review by the Board, the jurisdiction of which is limited by Property Tax Rules 302 and 305. For example, except where otherwise allowed by law, the Board has no jurisdiction to consider late filed applications or to grant or deny exemptions.

RULE 4. HEARING OFFICERS

Hearing Officers meeting the requirements of Revenue and Taxation Code section 1624 may be appointed by the County of Sonoma Board of Supervisors pursuant to Revenue and Taxation Code section 1636. The jurisdiction of a Hearing Officer shall extend to those cases specified in Revenue and Taxation Code section 1637, except that the assent of the Assessor shall be required in all cases where the roll value of the property exceeds \$500,000. Such assent is not required if the property is a single-family owner-occupied residence. The decision of a Hearing Officer shall be final and is not appealable to the Board pursuant to Revenue and Taxation Code section 1641.5. The Board has authority to approve of procedural rules governing the Hearing Officer program. Before implementing the Hearing Officer program, the Board shall approve procedural rules in accordance with state law.

RULE 5. APPLICATION FOR CHANGED ASSESSMENT

In addition to the requirements set forth by Property Tax Rule 305, the Application shall:

- (a) Be submitted with an original signature on the current approved County of Sonoma Application form. The Assessment Appeals Board Clerk (hereafter “Clerk”) shall make the Application form available online and at the Clerk’s Office. Upon request, the Clerk may mail an Application form to the Applicant or the Applicant’s authorized agent (hereinafter collectively referred to as “Applicant”). The Clerk may authorize electronic Application submissions in accordance with Revenue and Taxation Code section 1603(g). If the Clerk authorizes electronic Application submissions, then “original signature,” includes an electronic signature.
- (b) Include the required, non-refundable processing fee per Application as set by the County of Sonoma Board of Supervisors. The processing fee may be waived for applicants who would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68632 because of their financial condition. To request a waiver of the processing fee, the Applicant must sign under penalty of perjury the “Request to Waive Assessment Appeals Fees” form available from the Clerk.
- (c) A separate Application and non-refundable filing fee must be filed for each type of assessment being appealed. An Application with multiple parcels or types of assessments listed will be considered incomplete.

RULE 6. TIMELINESS AND COMPLETENESS OF APPLICATIONS

Before accepting the Application, the Clerk shall review the Application to determine whether it meets the requirements of Property Tax Rule 305 and Revenue and Taxation Code Section 1603. If the Clerk determines that the Application does not meet the requirements, the Clerk shall give prompt notice to the Applicant, of the following:

- (a) The errors or omissions determined by the Clerk to render the Application invalid.
- (b) The opportunity to correct the errors or omissions; the Clerk shall notify the Applicant that the corrected Application must be submitted to the Clerk within thirty (30) calendar days of receipt of notice of the invalid Application to avoid rejection of the Application and to have the filing date of the original Application submitted honored.
- (c) The opportunity to appeal the Clerk’s determination that the Application was untimely or incomplete to the Board in writing, and the deadline by which the appeal must be made.
- (d) A warning that the failure to correct the Application or to file a written request to the Board for reconsideration of the Clerk’s determination regarding Application validity, by the applicable deadline, may result in the rejection of the Application.

If evidence is provided to the Clerk within thirty (30) calendar days of mailing the untimely or incomplete notice, which in the Clerk’s judgment, adequately demonstrates the timely filing or completeness of the Application, the Clerk will accept the Application and schedule it for hearing.

If evidence is provided within the thirty (30) calendar day period which, in the Clerk’s judgment does not adequately demonstrate the timely filing or completeness of the Application or if no additional evidence is presented, the Clerk shall reject the Application and promptly notify the Applicant or Agent of the Clerk’s determination and their right to appeal the determination to the Board within thirty (30) calendar days.

If the Applicant files an appeal of the Clerk’s rejection of the application, the Clerk will give the Applicant notice of the hearing date and time where he or she will have the opportunity to present evidence before the Board. If the Board determines that the evidence demonstrates that the Application was timely, the Clerk shall be directed by the Board to accept the Application and schedule for hearing. If the Board determines that the Application did not meet the applicable filing deadline the Board shall deny the application for untimeliness.

RULE 7. FEES

(a) General Fees: The Clerk shall charge fees as set forth in the County of Sonoma’s fee schedule adopted by the Board of Supervisors to recover the reasonable cost of providing services such as making photocopies, transcript, media and recording services.

(b) Application Fees: All filing fees must be paid at the time of filing the Application and are non-refundable. The fee may be revised from time to time by the Board of Supervisors to recover the reasonable cost of processing an Application and appeal.

(c) Written Findings of Fact: An Applicant or the Assessor, up to or at the commencement of the hearing, may request findings of fact as provided in Section 1611.5 of the Revenue and Taxation Code and Property Tax Rule 308. If Counsel for the Board is unavailable for a request for written findings made the day of the hearing, the hearing may be rescheduled to accommodate the request for findings. Any such request shall be in writing, and shall be submitted to the Clerk before or at the commencement of the hearing. A fee may be charged for findings in the amount to recover the actual costs of the services of County Counsel to prepare the findings, calculated at County Counsel’s established billing rate.. The Board may require a deposit equal to one hour of time at the current County Counsel hourly rate. The deposit should be made via check or cashier’s check made out to the County of Sonoma, to be furnished to the Clerk before or at the commencement of the hearing. The deposit is non-refundable unless the party requesting findings abandons the request and waives findings at or before the conclusion of the hearing, in which case the deposit shall be refunded.

RULE 8. HEARING PROCESS

(a) Scheduling. The Clerk, in consultation with the Assessor, and at the availability of the Board, will establish each January the schedule of regular hearing dates for the calendar year, and will post the dates online. Hearings before the Hearing Officer shall be scheduled at the convenience of the Officer, the Assessor, and the Applicant. Hearing dates in addition to those specified above, may be established by the Clerk on an as-needed basis.

(b) Virtual Hearings

- 1. The County of Sonoma Assessment Appeals Board does not offer regularly scheduled virtual hearings. A virtual hearing may be requested upon a showing of good cause, in writing, by an applicant/agent as to why a virtual hearing, rather than an in-person hearing, is necessary. The request will be put before the Assessment Appeals Board during the Administrative Review portion of a scheduled hearing where the Board will approve or deny the request. Such requests must be made in writing within 180 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code.**
- 2. As virtual appeal hearings are not regularly scheduled, the days for such hearings are extremely limited and may not be scheduled within 120 days of**

the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code.

3. If the Board approves a request for a virtual hearing and the clerk notifies the applicant that the virtual hearing cannot be scheduled within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code, the applicant may request a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code, in order to allow a virtual hearing to be scheduled. If the applicant requests such postponement, the postponement shall be contingent upon the applicant's written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the applicant, as provided in Rule 323(a).
4. If a virtual hearing is scheduled and the applicant requests a postponement, by right or otherwise, and the clerk notifies the applicant that the virtual hearing cannot be scheduled within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code, the previous approval of a Virtual Hearing may be revoked by the Clerk.

(c) Notice of Hearing. The Clerk shall provide notice of the time and place for hearing in accordance with Revenue and Taxation Code Section 1605.6 and 1606, and Property Tax Rule 307. When giving notice of a hearing, the Clerk shall include a “Hearing Date Confirmation Notice” form which must be completed by the Applicant and returned via U.S. Mail, facsimile or personal delivery to the Clerk no later than twenty-one (21) calendar days prior to the scheduled hearing date, or by the deadline indicated on the “Hearing Date Confirmation Notice” form. If the Applicant fails to return the confirmation notice by the twenty-one (21) day deadline, the hearing will be scheduled at the convenience of the Board.

(d) Request for Postponement as a Matter of Right. The Applicant and the Assessor are permitted one postponement without cause if requested in writing at least twenty-one (21) calendar days prior to the hearing per Property Tax Rule 323(a). If the Applicant would like to have an appeal rescheduled, the request for a postponement must be completed in writing and the “Extension of Time for Hearing” form completed and submitted to the Clerk at least twenty-one (21) days before the hearing.

(e) Request for Postponement for Good Cause. If the Applicant or the Assessor requests a postponement after the twenty-one (21) day deadline, the request must be submitted to the Clerk in writing and the Applicant or Assessor must demonstrate that there is good cause for the proposed postponement. If the Assessor and Applicant agree upon a mutual postponement, good cause exists to postpone the hearing. If the Clerk determines that good cause exists and grants the request for postponement, the request as granted by the Clerk shall constitute the requesting party’s one request of right. The other party shall retain the right to request its postponement of right until no later than twenty-one (21) days before the rescheduled hearing date. The Clerk shall be granted the authority to determine

whether good cause exists, and shall make such determinations promptly.

If the Clerk determines there is not good cause for the request for postponement, the Applicant must attend the hearing. At the commencement hearing, the Applicant may request a continuance from the Board. If the Board determines the Applicant has demonstrated good cause, the Board may grant the continuance. The Board may require a signed Extension of Time for Hearing as provided for in Property Tax Rule 323 for hearing the Application as a condition of granting the continuance.

(f) Denial for Failure to Appear. If the Applicant fails to obtain a postponement prior to the hearing and does not appear at the scheduled hearing, the Board shall deny the Application for failure to appear pursuant to Property Tax Rule 313(a) and the case will be considered closed.

(g) Check-In. The Applicant shall check-in with the Clerk at 8:30 a.m. on the date of his or her scheduled hearing, unless otherwise notified by the Clerk. Hearings shall commence at 9:00 a.m. unless otherwise notified by the Clerk. If it is anticipated that the hearing on an Application will last for more than one hour, the Board or the Clerk may set a special hearing date. An Applicant who does not appear before the conclusion of these hearings shall be denied for failure to appear.

(h) Reinstatement Requests. When a denied for failure to appear notice is sent to the Applicant, the Applicant may submit a written request addressed to the Board and submitted to the Clerk requesting a reinstatement of the Application and stating good cause for missing the scheduled hearing pursuant to Property Tax Rule 313(a) within sixty (60) calendar days from the date of the mailing of the notice of denial for failure to appear. Reinstatement requests are granted only if the Board finds that extraordinary circumstances caused the Applicant to miss the original scheduled hearing. The final decision of the Board will be sent in writing to the Applicant.

RULE 9. WITHDRAWAL OF APPLICATION

An Application may be withdrawn by the Applicant at any time prior to or at the time of the scheduled hearing as long as the Assessor has not proposed to introduce evidence to support a higher assessed value than placed on the roll and has notified the Applicant and the Clerk with a raise letter at least ten (10) calendar days prior to the scheduled hearing per Property Tax Rule 313(f). The request to withdraw the Application shall be submitted in writing to the Clerk unless the request is made in person at the commencement of the hearing by the Applicant in which case the request need not be in writing.

RULE 10. PRE-HEARING CONFERENCES

- (a) A pre-hearing conference may be set by the Clerk at the request of the Applicant, the Assessor or at the direction of the Board. To request the pre-hearing conference, the Applicant must complete the “Request for Pre-Hearing Conference” form and demonstrate the request complies with the purpose of a pre-hearing conference. The purpose of a pre-hearing conference is to resolve procedural issues such as, but not limited to, clarifying and defining procedural issues, determining the status of any exchange of information requests, stipulating to matters on which agreement has been reached, combining applications into a single hearing, bifurcating hearing issues and scheduling dates. Any member or alternate member of the Board may be appointed to conduct the pre-hearing conference.
- (b) The Board has the authority to approve of rules governing the procedures of pre-hearing conferences. Before implementing the pre-hearing conference program, the Board shall approve procedural rules in accordance with state law.

RULE 11. EVIDENCE

- (a) The Board acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing and admitted into the record. Hearings need not be conducted according to the technical rules relating to evidence and witnesses. Consistent with Property Tax Rule 313, 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.
- (b) If a party seeks to have an appraisal report or opinion of value entered into evidence, that party should arrange for the author of the report to attend the hearing to present testimony to establish the relevance and reliability of the report. The Board may enter into evidence an appraisal report or written opinions of value without the testimony of the appraiser or person who authored the report where the Board finds that the report or opinion of value is both relevant and reliable on its face. The Board may consider, but is not limited to, evidence that the appraisal report was prepared by a licensed or certified appraiser, for the subject property, specifically for property tax purposes, and for the time period at issue, when determining the relevancy and reliability of the appraisal report sought to be admitted into evidence. The Board may grant a continuance of the hearing to allow the author the opportunity to be present and heard.
- (c) Notwithstanding paragraph (2) above, the parties may stipulate to the admissibility of an appraisal report or written opinion of value without the presence of the author.

RULE 12. HEARING RECORDING, MINUTES AND TRANSCRIPTS

(a) Hearing Recordings and Minutes. The Clerk shall record all hearings and take minutes documenting the Board's vote and actions. Any party may request a copy of the minutes or audio or visual recording, as applicable, from the Clerk. Fees pursuant to RULE 7 may apply.

(b) Transcripts. The Clerk shall not transcribe the recording of a hearing unless it is (1) pursuant to a written request, (2) received by the Clerk no later than sixty (60) calendar days from the date of the Board's final determination on the Application to which the hearing or hearings relate, and (3) accompanied by payment of a deposit in an amount determined by the Clerk to cover the estimated cost of generating the requested transcript.

(c) Private Stenographer or Transcription. The County of Sonoma does not provide a stenographic reporter for hearings. A party may bring a stenographer to a hearing to transcribe the proceedings, at his or her own expense. The Clerk shall be notified in writing no less than three (3) calendar days before a scheduled hearing of a party's intent to bring a court reporter in order to ensure the court reporter's technical needs can be accommodated.

If a party would like the Clerk to arrange for a private stenographer to be present at a hearing, then the party must make the request in writing at least ten (10) calendar days before the hearing, and provide a deposit to the Clerk in an amount determined by the Clerk to cover the estimated cost of the stenographic service. The parties may agree to share the expense of a private stenographer.

(d) Certified Transcript. The transcript of any hearing of the Board that is generated by someone other than the Clerk shall not be deemed an official transcript of the proceedings unless and until it is reviewed and certified by the Clerk for accuracy.