



## SUMMARY REPORT

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**Agenda Date:** 7/13/2021

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**To:** Board of Supervisors

**Department or Agency Name(s):** Board of Supervisors

**Staff Name and Phone Number:** Kyreen Gonzalez 707-565-1561

**Vote Requirement:** Majority

**Supervisorial District(s):** Countywide

**Title:**

Sonoma County Assessment Appeals Board Prehearing Conference Procedures

**Recommended Action:**

Adopt Prehearing Conference Procedures

**Executive Summary:**

The Sonoma County Assessment Appeals Board does not currently conduct prehearing conferences. Adoption of prehearing conference procedures is a two-step process. First, per Article XIII, section 16, California Constitution, Rule 350.2(a) Prehearing Conference, The County Board of Supervisors must adopt prehearing conference procedures. Following adoption, the Assessment Appeals Board, as required by Local Rule 10(b), must approve the prehearing conference procedures before implementation. Prehearing conferences allow mediation between the taxpayer and Assessor's office of all issues surrounding the assessment appeal application excluding assessed value. This allows for a more clear and concise hearing at the time that the appeal is formally heard before the Assessment Appeals Board.

**Discussion:**

**RULE 10: PREHEARING CONFERENCES**

The purpose of a prehearing conference is to resolve issues, such as, but not limited to, clarifying and defining the issues to be presented to the Board, determining the status of exchange of information requests, stipulating to matters on which agreement has been reached, discussing the need for hearing briefs to be filed, combining applications into a single hearing, bifurcating the hearing issues and scheduling a date for a hearing officer or the Board to consider evidence on the merits of the application.

A prehearing conference may be set by the Clerk of the Board at the request of the applicant of the applicant's authorized representative, the Assessor, or at the discretion of the appeals board.

**A. Requesting a Prehearing Conference**

1. A party may request a prehearing conference, in writing, and submit the request via mail, email, fax, or hand-delivered to the Clerk. Mailed requests will be stamped as received on the post-mark date. Email, fax or hand-delivery will be stamped received by the date shown on the

document/email/ or when received in-person.

2. The request must identify all parties; the purpose of the prehearing conference including, the issue(s) to be addressed; the assessment numbers; and the estimated duration.
3. If the request is by the applicant or the applicant's authorized representative, the applicant shall be required to execute a waiver agreement to indefinitely toll the two-year limitation period provided by Section 1604 of the Revenue and Tax Code.
4. If the request is by the Assessor, it must be made prior to the 120 days of the expiration of the two-year limitation period provided in the Revenue and Tax Code Section 1604, unless the applicant has an executed Section 1604 waiver on file with the Clerk.

**B. Noticing the Prehearing Conference**

1. The Clerk shall set the matter for a prehearing conference and notify all parties in writing of the date, time and place.
2. The notice shall be given not less than 30 days prior to the prehearing conference, unless the parties stipulate, in writing, to a shorter notice period.
3. The notice will include a copy of the party's original written request.
4. Should the application(s) associated with the request for a prehearing conference be deemed by the Clerk or the Board to have considerable evidence, contentious issues, or many different issues, a summary report shall be filed with the not less than 10 days before the conference, by mail or email
5. For the purposes of this section, "Cancel" shall mean, a decision not to conduct the prehearing conference without expectation of rescheduling. At the request of either party, or on the Board's own motion, the Board may cancel the prehearing conference.

**C. Prehearing Conference**

1. One Board member may preside over the prehearing conference.
2. The parties shall be prepared to discuss issues indicated in the original written request.
3. All parties, in person or represented by an authorized representative, are required to attend the prehearing conference.
4. The prehearing conference audio and minutes will be recorded.
5. If Findings of Fact are requested, a deposit of \$225.00 is required, no later than the day of the hearing. The request for Findings shall be sent to the Clerk, in writing, no later than 10 days before the prehearing conference.

**Prior Board Actions:**

None

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**FISCAL SUMMARY**

None

**Narrative Explanation of Fiscal Impacts:**

None

**Narrative Explanation of Staffing Impacts (If Required):**

None

**Attachments:**

Assessment Appeals Local Rules

Rule 305.2 Prehearing Conference

**Related Items "On File" with the Clerk of the Board:**

None