

## PREPARING FOR YOUR ASSESSMENT APPEAL HEARING

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**ASSESSMENT APPEALS BOARD:** The Assessment Appeals Board (“Board”) sits as the County Board of Equalization on behalf of the Board of Supervisors and is not part of the Assessor’s Office. In accordance with the eligibility requirements established by State law, the Board of Supervisors selects and appoints the members of the Assessment Appeals Board based on their knowledge, experience, and qualifications to act as an impartial judge and to fairly determine the fair market value of property based on evidence presented at a hearing. The Board hearing process is a formal recorded hearing conducted before a three-board member panel.

**PURPOSE OF YOUR HEARING:** With limited exceptions including for hearings related to petitions for reinstatement or reconsideration, the purpose of your hearing is to resolve your dispute with the Assessor over the assessed value of your property. During the hearing both you and the Assessor will have the opportunity to present evidence to support your respective opinions of the fair market value of your property. Hearings are not conducted in accordance with the formal rules of evidence used in a court of law. However, to be admissible, evidence must be relevant and material.

**THE HEARING:** All hearings are held in the Board of Supervisors Chambers at 9:00 a.m., or at such other time or location as the Board, or the Clerk of the Board (“Clerk”) pursuant to their authority under the Policies and Procedures for Operation and Conduct of Hearings, may direct, upon due notice.

Notwithstanding the order of the hearings on the published agenda, the Chairperson may ask you or your representative for a time estimate to present your case and to hear the shortest matters first. The Chairperson will call the hearing to order, and the Clerk will read the application information into the record unless such reading is waived by both parties and the Board. After being sworn in by the Clerk, both parties will have the opportunity to present written evidence and verbal testimony and to cross-examine the other party. The Board will determine which party must produce evidence first after the application is read into the record and a determination is made regarding the burden of production of evidence / burden of proof based on the nature of the appeal / applicable presumption. The party against whom the applicable presumption operates must present evidence at the outset of the hearing sufficient to rebut the presumption. For example, if the presumption operates against the taxpayer, you or your representative must present evidence sufficient to rebut the correctness of the assessed value before the Assessor is required to provide evidence substantiating the assessed value. Thus, you should bring any records, receipts, appraisals (accompanied by the appraiser), and any other documents that will help establish the full market value of your property. The Board may ask questions of both parties throughout the hearing.

At the conclusion of the hearing on your application, the Board may announce its decision or take the matter under submission. When the Board has rendered its decision on your application, the issue of determining whether or not these values will need to be indexed will be determined by the Assessor. If it is determined that indexed values are required, the Assessor will advise the Board as to whether they can report those values on the date of the hearing or at the next scheduled Board meeting. The Board will take a formal action to accept the indexed values for reporting purposes. If the indexed values are to be brought back at the next scheduled meeting, the Board will take a formal action to continue your application to the next hearing date, indicating it is only for the purpose of reporting the indexed values.

The decision of the Board on your application is final. The Board shall not reconsider or rehear an appeal. The Clerk will notify you or your representative in writing of the decision of the Board, by United States mail at the address given on the application.

**BURDEN OF PROOF IN APPEALS OF OWNER-OCCUPIED SINGLE-FAMILY DWELLINGS:** There is a rebuttable presumption in favor of a taxpayer who has supplied all information as required by law to the Assessor in any hearing involving the imposition of a tax on an owner-occupied single-family dwelling such that the Assessor bears the burden of proof and must present his or her evidence first. . In most other cases, the law presumes that the Assessor has properly performed his or her duty and has assessed the property fairly and upon a legal basis. The effect of this presumption is to impose upon the Applicant the burden of proving that the property in question has not been correctly assessed.

**PRESENTATION OF DOCUMENTS:** IF YOU INTEND TO PRESENT WRITTEN INFORMATION FOR THE BOARD TO REVIEW, PLEASE PROVIDE A MINIMUM OF TEN (10) COPIES - THE ORIGINAL FOR THE CLERK AND NINE ADDITIONAL COPIES.

**DETERMINING FULL CASH VALUE OF REAL PROPERTY:** Generally, there are three ways to determine the full market value of property. They are: (1) Comparable Sales/Market Analysis (used for most residential properties)-prior to the valuation date and/or not more than 90 days after the valuation date; (2) Replacement Cost Approach; and (3) Income Approach (used for income producing/commercial properties).

**FORMAL EXCHANGE OF INFORMATION:** For detailed information regarding exchange of information, see Section 1606 of the Revenue and Taxation Code.

**PERSONAL APPEARANCE BY APPLICANT:** You (or any one of the owners of the property) and/or your authorized agent (if you have one) must appear at the hearing subject to the following: a husband may appear for his wife or a wife for her husband, and sons or daughters for parents or vice versa. More distant relatives may not appear on your behalf unless authorized in writing. FAILURE TO APPEAR WILL BE CAUSE FOR DISMISSAL.

**APPEARANCE BY AGENT:** You may appoint an agent to present your case. The agent may represent you in your absence, at the hearing. The agent must present written authorization to act on your behalf unless the agent is a licensed attorney at law.

**WITNESSES:** If you submit as evidence of market value an appraisal, realtor’s opinion, geographic study, engineering report, or any data prepared by someone other than yourself, you are strongly encouraged to have the person who prepared the material present at the hearing to be questioned by the Board and the Assessor. You may have a qualified appraiser or real estate agent who has knowledge of the value of your property testify for you as a witness.

**WRITTEN FINDINGS OF FACT:** Written findings of fact consist of a factual summary of the reasons why the Board elected to decrease, increase or to not change your assessment. Written findings of fact are required only if you intend to appeal an adverse decision to the Superior Court. There is no need to request written findings of fact unless you intend to make such an appeal. There is a place on the application to request findings of fact for your hearing. A fee will be charged, per application for findings by the Board (see Policies and Procedures for Operation and Conduct of Hearings before the Assessment Appeals Board). Said fee must be paid by the conclusion of your hearing. If you request written findings of fact and pay for them prior to your hearing you may be required to pay an additional amount based on the duration of the hearing. If you later change your mind and do not wish findings, your fees will be returned to you when you waive findings after the conclusion of the hearing and decision, but before findings have been started.

**REQUEST FOR AUDIO RECORDING OR TRANSCRIPT OF PROCEEDINGS:** All hearings shall be recorded and copies of said audio is available at <https://www.slocounty.ca.gov/Departments/Administrative-Office/Clerk-of-the-Board/Clerk-of-the-Board-Services/Assessment-Appeals-Board-Meetings.aspx>. Request for audio recordings may be made at any time for a set fee set by the County Board of Supervisors and may be obtained from the Clerk, but not later than 60 days following the final determination by the Board.

The County does not regularly provide a stenographic reporter. However, a transcript of the hearing may be obtained from the Clerk subject to payment of a fee. Requests for a transcript may be made at any time but not later than 60 days following the final determination by the Board. In the alternative and at your expense, you may arrange to have the hearing reported by a stenographer. The Clerk will proofread the transcript subject to payment of the fee.

**WITHDRAWAL OF APPLICATIONS:** All requests for withdrawal of applications must be filed with the Clerk, in writing, using Form BOE-305-WD, Assessment Appeal Withdrawal or the Confirmation Notice, for action by the Board prior to final action on said matter.

**CONTINUANCES OF HEARINGS:** Should you find it necessary to request a postponement, once you have been notified of a hearing date, you may be granted one delay by the Clerk, provided you make your request in writing, no later than 21 days prior to your scheduled hearing date and provided any necessary waiver required by the Clerk. Other requests for postponement must be in writing and approved by the Board based on good cause shown.

**MODIFIED PROCEDURES:** As set forth in the Policies and Procedures for Operation and Conduct of Hearings before the Board, the Clerk is authorized to take certain actions in the event of exigent circumstances that may result in changes to some of the information contained herein (e.g. the location of the meeting, the manner of presentation of exhibits, etc.). If this is the case, the Clerk will provide you with information related to any such changes prior to the hearing date.

For more information, go to <http://www.slocounty.ca.gov/Departments/Administrative-Office/Services/Assessment-Appeals.aspx> or contact the Clerk of the Board at the County Administrative Office at (805) 781-5011.