



**Contra
Costa
County**

To: Board of Supervisors
From: David Twa, County Administrator
Date: September 11, 2018

Subject: Contra Costa County Assessment Appeals Board Amended Local Rules of Procedure

RECOMMENDATION(S):

ADOPT amended and restated local rules of procedure for the Contra Costa County Assessment Appeals Board.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

The Contra Costa County Assessment Appeal Board is governed by the State Revenue and Taxation Code and the State Property Tax Rules. Article XIII, Section 16 of the California Constitution authorizes a county board of supervisors to adopt local rules of procedure to facilitate the work of local appeals boards and ensure uniformity in the processing and decision of property tax appeals. The attached amended and restated local rules of procedure add two new rules and amend two existing rules, as follows:

1. Under new Rule D (Withdrawal),

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **09/11/2018** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: September 11, 2018

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Stephanie Mello, Deputy

Contact: Jami Napier, (925)
335-1908

cc:

BACKGROUND: (CONT'D)

an applicant may file a request to withdraw an application unless the Assessor has given notice of a higher assessed value. The Assessment Appeals Board can deny a withdrawal request and set the application for hearing.

2. New Rule E (Stipulations) establishes the procedure for submitting to the Assessment Appeals Board proposed stipulations between an applicant and the Assessor as to a property's change in value, and the procedure for the Board's review of stipulations.

3. Under revised Rule G (Failure to Appear for Hearing), an application will be denied for lack of appearance if neither the applicant nor the applicant's representative is present at a properly noticed hearing on the application, unless the Assessor has given notice of a higher assessed value.

4. Revised Rule H (Notice of Decision and Findings of Fact) establishes the procedure for requesting findings of fact. The revised rule allows the Assessment Appeals Board to request that one or both parties submit proposed written findings of fact. The revised rule retains existing procedures for cases where the Assessor's opinion of value is \$10 million or more.

In addition, minor clerical and formatting revisions were made to the other existing local rules for clarity.

CONSEQUENCE OF NEGATIVE ACTION:

The local rules of procedure for the Contra Costa County Assessment Appeals Board will remain unchanged.

ATTACHMENTS

Assessment Appeals Board Local Rules