



Calaveras County
Assessment Appeals Board
Local Board Rules

Calaveras County Assessment Appeals Board

Local Rules

The purpose of these rules is to clarify how certain matters may be conducted in Calaveras County. It is not intended to restate the Code or the Property Tax Rules that apply to the equalization procedures. Revenue and Taxation Code Section 1600 et seq and Property Tax Rules 300-326 apply to the County Board of Equalization.

Rule 1 - Property on Multiple Assessment Rolls

An application cannot include both property on the secured roll and property on the unsecured roll. Individual applications are required.

Rule 2 - Incomplete Status

If an Application is filed that is missing required information, the Clerk of the Board will notify the applicant, or his/her agent if applicable, that the missing information results in the Application's incomplete status and invalidity. The Clerk's notice shall contain an explanation of the deficiency, a request for the missing information to correct the deficiency, and a warning that unless the missing information is provided within thirty (30) days from the date of the notice, the Application will be denied as incomplete and the appeal will be closed. If the missing information is provided and the deficiency is corrected within the thirty-day period, the Application will be deemed valid.

Rule 3 - Filed Untimely Status

Any Application that is postmarked or received by personal delivery on a date that is after that Application's applicable filing deadline, the Clerk shall promptly notify the applicant or his/her agent that the application has not been filed timely.

The Clerk's notice will contain an explanation of the untimely filing and a request for evidence of timely filing if any is available. Acceptable evidence includes a certificate of mailing, signed delivery receipt, or some other written evidence that the application was timely filed.

If the applicant is unable to produce evidence of timely filing, a hearing will be held before the Board to consider only the issue of timeliness of filing. If the Board determines that the evidence demonstrates that the Application was filed within the appropriate time requirements, the Board will declare the Application filed timely and the Application will be scheduled for a hearing on the merits of the appeal at a future date. If the Board determines that the Application was not filed within the appropriate time requirements, the Board will deny the Application for lack of jurisdiction to hear an application which was untimely filed and the file will be closed.

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Rule 4 - Prehearing Conferences

Prehearing conferences may be held for complex appeals. If requested by either party or at the direction of the County Assessment Appeals Board, prehearing conferences will be conducted by County Counsel or his or her designee consistent with Rule 305.2 of the Property Tax Rules.

Rule 5 - Bifurcated Hearings

An application may involve a legal issue and a valuation issue. In those instances, the Board will hold a hearing on the controlling legal issue first. If a decision can be rendered at the end of the hearing on the legal issue and if time permits, the Board may hold the second hearing on the valuation issue immediately after rendering its decision on the legal issue.

The applicant or assessor can request that the hearing on the valuation issue be scheduled for hearing on another day if that request is received at least 20 days before the scheduled hearing on the legal issue. If neither party has requested that the valuation issue be scheduled for another date, the decision to proceed with the hearing will be at the sole discretion of the Board.

Rule 6 - Reconsideration

If an appeal has been denied for lack of appearance, the applicant may request reconsideration under the following circumstances:

- _ A written request for reconsideration is made that contains the reason why the applicant failed to appear.
- _ The request for reconsideration is made within 45 days of the date of mailing of the notification of denial due to lack of appearance.

Rule 7 - Postponements

Requests for postponements must be made in writing and delivered to the Clerk of the Board consistent with the timing set forth in the Property Tax Rules. The Clerk of the Board is authorized to grant the first postponement that is a matter of right to either party unless that request is made within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code. The two-year limitation period is two years from the date the application was originally filed.

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Requests for postponement by the applicant, that are made within 120 days of the expiration of the two-year period, must be considered by the Board.

The Clerk shall notify the other party, by telephone or e-mail, as soon as is practicable following receipt of the request for a postponement that has been granted.

Rule 8 - Continuances

If an applicant requests a continuance within 90 days of the expiration of the two-year period provided for in Section 1604 of the Revenue and Taxation Code, the request will not be granted unless the applicant agrees in writing to extend and toll the two-year period indefinitely.

Rule 9 - Findings of Fact

Findings of Fact will be prepared by County Counsel when requested. If either party proposes findings of fact, the proposal must be sent to the Clerk with a copy to County Counsel and the opposing party. Proposed findings submitted more than 30 days after the final determination of the board is entered into the record may be disregarded by County Counsel.

Rule 10 - Exhibits

No exhibits, maps, letters, papers, documents, charts, etc. to be submitted by an applicant or the applicant's agent as evidence in an appeal will be accepted prior to the hearing and should not be attached to an Application. If such attachments are filed with an Application by the applicant and inadvertently accepted by the Clerk, the Clerk is not responsible for maintaining them in the appeal file or for forwarding them to the Assessor, Board, or Hearing Officer.

Neither party shall deliver any such exhibits, maps, etc. to members of the Board prior to being marked for identification and received into evidence *at the time of the hearing*. Both the applicant and the Assessor must submit eight (8) copies of each written exhibit to be offered into evidence during Board hearings.

Rule 11 - Notices

Notices of hearing dates will be made by e-mail to the Assessor. Interim notices to the applicant or the assessor by the Clerk, such as requests for postponements, may be made by e-mail if an e-mail address has been provided.

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Rule 12 - Documents Accepted by Facsimile or Electronic Filing

Under no circumstance will the “Application for Changed Assessment” form be accepted by facsimile transmission, and any such form received by facsimile transmission will not constitute a valid filing.

Documents that may be transmitted by fax or e-mail include Stipulations, 1604(c) Waiver Agreements, letters requesting reconsideration of an appeal denied for failure to appear, Withdrawals, Agent Authorization/Revocation/Substitution of Attorney/Agent and Requests for Postponement.

If a document is transmitted by fax, it must be legible and the original document must be furnished to the Clerk of the Board within three days of the transmission. In the event a dispute arises regarding the timeliness of filing any document, it is the applicant's or agent's responsibility to provide the Board with all relevant evidence which must include 1) the transmission record, 2) an exact copy of the document which the applicant or agent transmitted or caused to be transmitted by fax, and 3) a signed declaration in the following form:

"On (date) at (time) , I transmitted or caused to be transmitted to (Check one)

- the Clerk of the Calaveras County Assessment Appeals Board
- the Calaveras County Assessor’s Office

the attached document by facsimile machine. On that date I faxed the document or caused it to be faxed to (fax telephone number) and no error was reported by the machine. Pursuant to the Local Board Rules, I caused the machine to print a transmission record of the transmission, a copy of which is also attached to this declaration.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct."

In the event the Clerk of the Board establishes online filing of assessment appeals applications, the signature requirements for the Applications for Changed Assessment will be accepted pursuant to established standards set forth by the California Secretary of State.

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Rule #13 - Confirmation Notice

Applicants are required to confirm their intent to attend a scheduled appeal hearing at least 21 days prior to the hearing date. That Notice may be sent by first class mail, electronic mail, facsimile or personal delivery. If an applicant fails to return the confirmation notice in a timely manner, the assessor will not be expected to prepare for the hearing and it may be postponed if the applicant appears as scheduled.