ASSESSMENT APPEALS BOARD

OF THE

COUNTY OF NEVADA

LOCAL RULES

Approved by the Assessment Appeals Board
on August 18, 2014

and

Adopted by the Board of Supervisors
on September 9, 2014

PREFACE

Article XIII, section 16 of the California Constitution, provides a county board of supervisors with the authority to adopt local rules relating to noticing and other procedures required to facilitate the work of a county's assessment appeals board. The Nevada County Board of Supervisors adopted the Local Rules set forth in this handbook pursuant to this constitutional authority.

In addition to these local rules, parties may wish to refer to Article 30 of Chapter II of the Nevada County Administrative Code. This section of the County Administrative Code sets forth additional local law pertinent to the Assessment Appeals Board.

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LOCAL RULES

of the

NEVADA COUNTY ASSESSMENT APPEALS BOARD

1. DEFINITIONS.

The provisions below shall govern the construction of the terms used in these rules.

A. "Application" means an application for changed assessment submitted pursuant to Part 3, Chapter 1, Article 1 of the California Revenue and Taxation Code.

B. "Applicant" means "applicant or applicant's authorized agent," unless it is obvious from the context that only the applicant is meant.

C. "Assessed value" means the taxable value of a property, as determined by the Assessor, against which the tax rate is applied.

D. "Constitution" means the Constitution of the State of California, and "RTC" means the California Revenue and Taxation Code.

E. "Property Tax Rules" means those regulations contained in Title 18 of the California Code of Regulations relating to valuation of locally assessed property and local Assessment Appeals Boards.

F. "Assessor" is the Assessor of the County of Nevada or his/her designee.

G. "Authorized agent" is one who is directly authorized by the applicant to represent the applicant in an assessment appeals proceeding.

H. "Base year" is the 1975–76 assessment year, or thereafter any assessment year in which real property or a portion thereof, is purchased, newly constructed or changes ownership.

I. "Board" is the Assessment Appeals Board of the County.

J. "Chair" is the Chair of the Assessment Appeals Board.

K. "Clerk" is the Clerk of the Board of Supervisors, who also acts as Clerk of the Assessment Appeals Board.

L. "County" is the County of Nevada.

M. "Continuance" means stopping a hearing after it has begun, with the hearing picking up again on a later date where it left off.

N. "County legal advisor" is the County Counsel, or outside counsel specifically retained to advise the Assessment Appeals Board.[1]

O. "Day" means calendar day, unless "business day" is specified. If a deadline to act falls on a weekend day or County holiday, the deadline shall be automatically extended to the next business day.

P. "Decline in value" means the current full cash value of real property (as of lien date) is less than the base year value trended by the inflation factor. (Also referred to as a Prop 8 value – RTC section 51 (a))

Q. "Equalization" is the determination by the Board of the correct full value for the property that is the subject of the hearing.

R. "Factored value" or "trended value" means the base year value plus an annual inflation factor determined by a percentage change in the cost of living, as prescribed by the State Board of Equalization, not to exceed 2%.

S. "Full cash value" or "fair market value" is the value provided in Revenue and Taxation Code Sections 110 and 110.1.

T. "Full value" means fair market value, full cash value, or the restricted value.

U. "Inflation factor" is the rate determined by the State Board of Equalization (SBE) to be the cost of living index (not to exceed 2%) that may be added annually to the assessed value of real property for each lien date after the lien date on which the base year is determined pursuant to RTC section 110.1.

V. "Party" is the applicant or the Assessor. This may include an authorized representative of the applicant or the Assessor as provided in these rules.

W. "Person affected" or "party affected" is any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of proceedings before the Assessment Appeals Board, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the application.

X. "Postponement" means delaying the beginning of a hearing until a later date.

Y. "Restricted value" is a value standard other than full cash value prescribed by the Constitution or by statute authorized by the Constitution.

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[1] Government Code Section 31000.7 allows the County Counsel to represent both the Board and the Assessor, provided that the same attorney does not represent both interests in the same matter.

Z. "Taxable value" means the lesser of (a) the base year value compounded annually since the base year by the inflation factor as determined by the SBE; or (b) the full cash value, as defined in RTC section 110, as of the lien date at issue.

2. THE BOARD'S FUNCTION AND JURISDICTION.

A. The functions of the Board are:

1. To lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll;

2. To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing;

3. To hear and decide penalty assessments, and to review, equalize and adjust escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.1;

4. To determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property so classified being exempt from property taxation;

5. To determine the allocation of value to property that is the subject of the hearing; and

6. To exercise the powers specified in Revenue and Taxation Code Section 1605.5.

B. The Board does not have the power to:

1. Extend the time in which to file an application;

2. Grant or deny an exemption or review the denial of a claim for exemption from property taxation, except as provided in Subdivision A.4 of this rule, above;

3. Raise or lower the entire assessment roll;

4. Change a base year value previously determined by the Board;

5. Change tax rates;

6. Order a refund of taxes;

7. Remove or waive penalties for delinquent payment of taxes; or

8. Make quasi-legislative determinations.

C. The Board acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing.

3. APPLICATION.

A. Who May File.

1. The application shall be filed by the person affected or the person's authorized agent or attorney. Representatives and authorized agents may appear on behalf of the person affected in accordance with Rule 317. Authorized agents shall submit the original written authorization form concurrent with or prior to filing an application or making an appearance before the Board.

2. If the application is filed by an agent (other than a California licensed attorney who has been directly retained and authorized by the person affected to file the application), the applicant's written authorization to so act must be properly indicated on the application as set forth below.

   a. The authorization of the applicant shall be on, or securely attached to, each application filed by the agent. If the authorization is attached to the application, the application shall clearly state as such in the agent authorization portion of the application form.

   b. An agent authorization that is attached to an application shall include the following information:

      i. The date of execution of the agent authorization;

      ii. A statement declaring that the agent named is authorized to sign and file applications in the specific calendar year in which the application is filed;

      iii. Identification of the specific parcel(s) or assessment(s) covered by the authorization, or a statement declaring that the agent named is authorized to represent the applicant with regard to all parcels and assessments located in the county;

      iv. The name, address, and telephone number of the specific agent who is authorized to represent the applicant;

      v. The applicant's signature and title; and

vi. A statement declaring that the agent will provide the applicant with a copy of the application.

c. If the applicant will be represented by an authorized agent, an original signed agent authorization shall be submitted with the application. A photocopy of the original agent authorization will not be accepted. A separate original agent authorization form must be filed for each tax year.

d. An agent shall have written authorization from the applicant to file an application at the time of filing or prior to making an appearance on behalf of an applicant. Retroactive or post-dated agent authorizations shall not be permitted.

e. The clerk shall provide, free of charge, forms for agent authorization.

3. If the applicant is a corporation, limited partnership, or limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.

4. The clerk shall not reject an application as a duplicate application unless the provisions of Revenue and Taxation Code Section 1603.5 apply to the application.

B. Signature and Verification.

The application shall be in writing and signed by the applicant, or the applicant's authorized agent, with a declaration under penalty of perjury that the statements made in the application are true and the person signing the application is one of the following:

1. The person affected, an officer of a business entity or authorized employee of a business entity who has been designated in writing by the board of directors or officer to represent the business entity;

2. An agent who is directly authorized by the applicant as indicated in the agent authorization portion of the application; or

3. An authorized attorney licensed to practice in the State of California who has been directly retained by the applicant and who has been directly authorized by the applicant, prior to the time the application is filed, to file the subject application.

4. Applications may not be submitted by facsimile or other electronic means to the Board for filing. Applications must bear original signatures and must be hand-delivered or mailed to the Board on or before the final filing date. If mailed, the envelope must be postmarked on or before the final filing date and must be

received by the Clerk of the Board within three (3) business days after the final filing date.

C. Forms and Content.

The County shall provide, free of charge, forms on which applications are to be made. The application forms shall be in a form prescribed by the State Board of Equalization.

1. The application form shall show the following:

a. The name and address of the applicant;

b. The name and address of the applicant's agent or attorney, if any. If the applicant is represented by an agent or attorney, both the applicant's actual mailing address and the agent's or attorney's mailing address shall be provided on the application;

c. The applicant's written authorization for an agent, if any, to act on the applicant's behalf as provided in Subdivision A of this rule;

d. A description of the property that is the subject of the application sufficient to identify it on the assessment roll (e.g., the parcel number for secured property, or a copy of the tax bill for unsecured property);

e. The applicant's supportable opinion of the full cash value of the property on the valuation date of the assessment year at issue, broken down for each applicable category; i.e., Land and Improvements;

f. The roll value on which the assessment of the property was based; and

g. The facts relied upon in support of the applicant's claim that the Board should order a change in assessed value, base year value, or classification of the property, or other claims provided in the application form. The amount of tax, the amount of a tax increase, or the amount of an assessed value increase shall not constitute facts sufficient to warrant a reduction in assessed values.

2. Review by Clerk.

The Clerk shall review the application to determine whether it is complete. An application that contains all the information required by Subdivision C.1 of this rule is complete and the applicant shall not be required to provide any additional information on the application form. If an application does not provide complete information required by Subdivision C.1 of this rule, the application is incomplete and shall not be accepted by the Clerk. Physical receipt of the application by the

Clerk shall not constitute acceptance of the application as accurate, complete, or valid.

a. If the application is incomplete, the Clerk shall give prompt notice to the applicant of the following:

i. The application is incorrect and/or incomplete and therefore not accepted for filing;

ii. The errors or omissions in the application to be corrected by the applicant;

iii. The time period by which the applicant must provide corrections to the errors or omissions; and

iv. A warning that if the applicant fails to respond to the notice within the time period provided in the notice, the application will be rejected and the appeal will be closed.

b. If the applicant has submitted a timely response to the notice given pursuant to Subdivision C.2.a, above, the Clerk shall:

i. Determine whether the application with the corrections provided by the applicant is complete.

ii. Provide notice to the applicant whether the application, as corrected, is complete and will be accepted for filing.

c. If the applicant has failed to correct the errors or omissions as requested by the Clerk, or has failed to respond within the time provided by the Clerk, the Clerk shall provide notice to the applicant of the following:

i. The application is incorrect and/or incomplete, and is therefore denied as incomplete, invalid, and/or untimely.

ii. The reason(s) why the application is incorrect and/or incomplete.

iii. The applicant may submit a written request to the Clerk to set a hearing before the Board to determine whether the application is complete pursuant to Subdivision C.1 of this rule.

iv. The time period in which to request a hearing before the Board on the completeness of the application.

v. A warning that failure to request a hearing within the time provided shall result in a final determination that the application is denied as incomplete and therefore the appeal is closed.

d. As a condition to declaring a previously incorrect or incomplete application complete under this rule, the Board may require the applicant to execute a written agreement to extend the period for hearing and decision on the application beyond the two-year period required by Revenue and Taxation Code Section 1604.

3. The application may include one or more reasons for filing the application. In addition, the application may include both property on the secured roll and property on the unsecured roll, so long as the properties are located at the same situs address, or are included in the same economic unit. All property being appealed must be expressly identified on the application.

D. Time for Filing.

1. Regular Assessment Period.

The filing period for an application to change an assessment made in the regular assessment period is July 2 through November 30 at 5:00 p.m. for all real and personal property located in the County on the lien date. The regular assessment period is from January 1 to and including July 1, or to such later date for completion of the roll as may be authorized by the State Board of Equalization, of the calendar year in which the assessment, other than an escape assessment, should have been enrolled if it had been timely made.

2. Outside the Regular Assessment Period.

The filing period for an application to change an escaped assessment, a supplemental assessment, or other assessment made outside the regular assessment period, expires sixty (60) days after the date of mailing printed on the notice of supplemental assessment or notice of escape assessment. If the taxpayer does not receive notice of a supplemental or escape assessment at least 15 days before the filing deadline, the taxpayer may file an application within 60 days of the date of mailing on the tax bill or the postmark thereon, whichever is later, accompanied by a declaration under penalty of perjury stating that the notice was not timely received.

3. Late Notice of Assessment.

If the notice of assessment pursuant to RTC section 619 is not received at least fifteen (15) calendar days prior to the close of the regular filing period, an application may be filed within sixty (60) days of receipt of the notice of assessment or the mailing of the tax bill, whichever is earlier. The applicant must

also include an affidavit declaring under penalty of perjury that the notice was not timely received.

4. **Stipulation of Error in Value Judgment**.

An application may be filed within twelve (12) months following the month in which the assessee is notified of the assessment if the party affected, or his or her authorized agent, and the Assessor stipulate that there is an error in the assessment as the result of the exercise of the Assessor's judgment in determining the full cash value of the property, and a written stipulation as to the full cash value and assessed value is filed in accordance with Revenue and Taxation Code Section 1607.

5. **Misfortune and Calamity**.

An application to change a proposed reassessment made for property damage by misfortune or calamity pursuant to Revenue and Taxation Code Section 170 shall be filed with the Clerk no later than six (6) months after the date of mailing of the notice of proposed reassessment by the Assessor. The Board's decision regarding the damaged value of the property shall be final; however, the decision regarding such reassessment shall create no presumption regarding the value of the property subsequent to the date of the damage.

6. **Timely Filing**.

   a. An application is timely filed if personally delivered to the Clerk at 950 Maidu Avenue, Suite 200, Nevada City, California 95959, on or before 5:00 p.m. of the last day to file the application.

   b. If filed by mail, an application will be deemed timely filed if either:

      i. The application is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on or before the last day of the applicable filing period; or

      ii. The applicant provides the Board with satisfactory proof showing that the application was mailed on or before the last day of the applicable filing period. The applicant shall submit a statement or affidavit attesting to such timely filing within one (1) year of the deadline applicable to the original filing period.

7. **Postmark**.

An application filed by mail that bears both a private business meter postage postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the same date as the U.S. Postal Service postmark date. If the last

day of the filing period falls on a Saturday, Sunday, or legal holiday, an application that is mailed and postmarked on the next business day will be deemed timely filed. If the County's offices are closed for business prior to 5:00 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.

8. Untimely Applications

The Board has no jurisdiction to hear an application unless filed within the applicable time period. The Board does have jurisdiction to determine when the application was filed and whether it has jurisdiction to hear the issues raised by the application.

E. Prohibition of Filing by Facsimile or Other Electronic Means.

Applications and Agent Authorization Forms may not be submitted by facsimile or other electronic means to the Board for filing. Applications and Agent Authorization Forms must bear original signatures and must be mailed or hand-delivered to the Board.

F. Amendments and Corrections.

1. An applicant may amend an application until 5:00 p.m. on the last day of the applicable filing period.

2. After expiration of the applicable filing period:

a. An incomplete application may be corrected pursuant to Subdivision C.2 of this rule.

b. The applicant may amend the application provided that the effect of the amendment is not to request relief additional to or different in nature from that originally requested.

c. The applicant may request from the Board permission to amend the application to state additional facts claimed to require a change in the assessment that is the subject of the application.

i. The request shall be in writing and filed with the Clerk prior to a scheduled hearing, or may be made orally at the hearing. The Clerk shall provide to the Assessor a copy of any written request received prior to the hearing.

ii. The Board may, in its discretion, grant or deny permission to amend an application. As a condition to granting such request, the Board may require the applicant to sign a written agreement to

extend the two-year period provided in Revenue and Taxation Code Section 1604.

iii. If the Board permits amendment, the Assessor may request a continuance of the hearing. Upon the Assessor's request, the Board shall grant a continuance of the hearing for at least forty-five (45) days, unless the parties mutually agree to a different period of time.

3. Unless otherwise permitted by the Board, any amendment or correction pursuant to Subdivisions F.1 and F.2, above, shall be presented in the following form:

a. Any amendment or correction shall be clearly identified on a copy of the original application;

b. If unable to identify the amendment(s) or correction(s) on a copy of the application, the applicant shall attach a written description of the amendment(s) or correction(s) to a copy of the application. The written attachment should indicate each amendment or correction to the application, the application number, or if no application number is available, the applicant's name (as shown on the original application), the parcel number(s) or tax bill number(s) of the subject property, and the tax year for which the application was filed.

4. WITHDRAWAL OF APPLICATION.

An application may be withdrawn at any time prior to or at the time of the hearing, upon written request signed by the applicant and filed with the Clerk, so long as written notice of an increase in the assessed value of the property has not already been given to the applicant by the Assessor. Withdrawals received five (5) or more days prior to the hearing may be accepted and approved by the Clerk of the Board upon receipt. Acceptance of a withdrawal by the Clerk as specified above shall constitute the final decision by the Board.

Withdrawals received less than five (5) days prior to the hearing must be approved by the Board. Withdrawals may be submitted to the Board for filing by facsimile or other electronic means. If the request for withdrawal is denied, then the Board shall postpone the matter and reschedule it for an evidentiary hearing on regular notice, unless notice is waived by both parties.

If a written notice of a proposed increase in the assessed value of the property has been given to the applicant by the Assessor, and a copy of such notice has been filed by the Assessor with the Clerk, before the withdrawal is received by the Clerk, then the application may be withdrawn only by stipulation with the Assessor.

5. HEARING CONFIRMATION NOTICE.

A. Contents of Notice.

In addition to the matters specified in Property Tax Rule 307, the Clerk shall include with the notice of hearing sent to the applicant a confirmation notice requiring the applicant to advise the Board of the applicant's intent to:

1. Appear on the scheduled hearing date, ready to proceed with an evidentiary hearing on the issues raised by the application; or

2. Request that the hearing be postponed to another hearing date, to which the Clerk shall respond as provided in Rule 6; or

3. Withdraw the application.

B. Deadline and Method for Returning Notice.

The Clerk must receive the completed confirmation notice no later than the close of twenty-one (21) calendar days before the scheduled hearing date. The notice may be returned by mail, facsimile or other electronic means, or personal delivery.

C. Timely Return of Notice.

If the applicant returns the completed notice in a timely manner:

1. Indicating that the applicant will appear, the Assessor shall be ready to proceed at the hearing as scheduled, unless the Assessor wishes to request a postponement under Rule 6.

2. Indicating that the applicant is requesting a postponement, the Clerk shall respond to the postponement request as provided in Rule 6.

3. Indicating that the applicant is withdrawing the application, the Clerk shall record the withdrawal.

The Clerk shall advise the Assessor promptly regarding receipt of timely confirmation notices.

D. Failure to Return Notice in Timely Manner.

If the applicant fails to return the completed notice in a timely manner, the Clerk shall list the application separately on the agenda for the hearing date, and the Assessor may, but need not, be ready to proceed with the hearing on that date. If the applicant fails to

appear at a properly noticed hearing, the Board shall deny the application for lack of appearance.

If the applicant appears, the Board may either proceed on the merits, or postpone the hearing at the request of a party:

1. If the applicant requests that the hearing be postponed, the Board shall consider the request under Rule 6.

2. If the Assessor requests that the hearing be postponed, the Board shall grant the request, and the postponement shall not be counted against the Assessor under Rule 6.

E. Effect of Canceling Meeting.

If a meeting is canceled for any reason, any applications listed separately on the docket pursuant to Subdivision D, above, shall be included on the agenda of the next meeting. The Clerk shall notify the applicant of the new time, date, and place of the meeting as promptly as possible, but in no event less than ten (10) days prior to the new date, pursuant to Revenue and Taxation Code Section 1605.6. A copy of the notice shall be provided to the Assessor. If requested in writing in advance by the applicant and/or Assessor, the Clerk may send the notice by e-mail or facsimile.

The agenda shall have separate items for each group of applications in this category, sorted by the original date of the hearing for which the notice was not returned in a timely manner.

F. Meet and Confer Requirement.

At the time of filing the application or at any time prior to twenty-one (21) days before the commencement of the hearing on the application, the parties are required to meet and confer in a reasonable and good faith attempt at an informal resolution of each issue to otherwise be presented to the Board, and to ensure the full exchange of documentation pursuant to Revenue and Taxation Code Section 1606, if either party has initiated such an exchange.

No less than twenty-one (21) days prior to the commencement of the hearing, the Assessor shall notify the Clerk, in writing, whether or not the parties have complied with the meet and confer requirement.

If the parties fail to confer either in person, or by telephone, email, or letter prior to the commencement of the hearing, the Board has the discretion to either proceed with the hearing or postpone the hearing on its own motion, provided that the hearing can be held within the two-year period provided by Revenue and Taxation Code Section 1604 or any extension thereof agreed to by the applicant.

6. POSTPONEMENTS AND CONTINUANCES.

A. First Request Received at Least 21 Days Before Hearing.

As provided by Property Tax Rule 323, each party shall be entitled to one postponement as a matter of right, if the request is received by the Clerk not less than twenty-one (21) days before the hearing is scheduled to commence.

1. Postponements by the Clerk.

If the request is received by the Clerk at least 120 days before the expiration of the two-year limitation period provided in Revenue and Taxation Code Section 1604, the Clerk shall grant the postponement as a matter of right to the requesting party without Board approval, provided the hearing can be rescheduled for a date more than forty-five (45) days prior to the date of expiration of the two-year period.

2. Postponement by the Board.

If the request is received by the Clerk less than 120 days before the expiration of the two-year period provided in Revenue and Taxation Code Section 1604, the Board must grant or hear the request for postponement.

a. Request by the Applicant.

The applicant need not appear in person, if the request is made in writing, and is accompanied by the applicant's written agreement to extend and toll the two-year period indefinitely, as required by Property Tax Rule 323.

b. Request by the Assessor.

The Assessor shall appear in person, but the request need not be made in writing.

c. Request by Written Stipulation.

Neither party is required to appear in person, provided the written stipulation is accompanied by the applicant's written agreement to extend and toll the two-year period indefinitely, as required by Property Tax Rule 323.

B. First Request Received Less Than 21 Days Before Hearing.

1. Request Received Before 4:00 p.m. on the 10th Day Before Hearing.

First postponement requests received by the Clerk less than 21 days before the hearing, but no later than 4:00 p.m. on the 10th day before the scheduled hearing, may be approved by the Clerk based on a signed stipulation between the applicant and the Assessor or designee or, in the absence of a stipulation, by the Board Chair for good cause. "Good cause" shall be limited to reasons arising less than twenty-one (21) days before the hearing which are beyond one or both parties' control. The procedure for requesting a continuance less than 21 days before the hearing shall be as follows:

a. The request shall be submitted to the Clerk. Requests shall be in writing and signed by all parties making the request. The Clerk may accept an initial oral request if followed by a written request that is received by the Clerk no later than 5:00 p.m. on the next business day, or by 4:00 p.m. on the same day if the request is made on the 10th calendar day before the hearing.

b. The Clerk shall determine whether the hearing can be rescheduled for a date more than ninety (90) days prior to the date of expiration of the two-year period within which the Board must reach a final determination regarding the application under Revenue and Taxation Code Section 1604(c). If the hearing cannot be rescheduled within this time period, the applicant shall file an original signed 2-Year Waiver Agreement with the Clerk to extend and toll the two-year hearing period indefinitely. If the applicant fails or refuses to file the 2-year Waiver Agreement, then the Clerk shall deny the request.

c. If the request for postponement is made by stipulation of the parties, the stipulation shall include the proposed new hearing date and a waiver of the 45-day notice period if the new hearing date will be less than 50 days from the date the request is received by the Clerk.

d. If the request for postponement is not made by stipulation of the parties and the hearing can be rescheduled, the Clerk shall contact the Chair, who shall determine whether the requesting party has shown good cause for the request, and shall advise the Clerk of the Chair's decision. The Chair may grant the request, deny the request or submit the request to the full Board for consideration at the date and time originally scheduled for the hearing. The Clerk shall advise the parties of the Chair's decision promptly.

2. **Request Received after 4:00 p.m. on 10th Day Before Hearing.**

First requests received at or after 4:00 p.m. on the 10th day before the hearing must be made to the Board as specified below.

C. **Late and Subsequent Requests.**

1. All requests for postponement or continuance made after 4:00 p.m. on the 10th day before the hearing, and all subsequent requests, shall be heard and decided by the Board at the date and time scheduled for the hearing. It is the Board's policy to encourage the parties to be prepared for hearings as scheduled. Therefore, the Board will postpone or continue a hearing only upon a showing of good cause for the postponement or continuance and a clear showing that the need for a postponement did not arise until after 4:00 p.m. on the 10th day before the hearing. The Clerk shall advise the parties that they should appear in person and be prepared to proceed with the hearing as scheduled if the request for postponement or continuance is denied.

2. If the hearing cannot be rescheduled at least 90 days prior to the expiration of the two-year period within which the Board must reach a final determination regarding the application under Revenue and Taxation Code Section 1604(c), the applicant shall file an original signed 2-Year Waiver Agreement with the Clerk to extend and toll the two-year hearing period indefinitely. If the applicant fails or refuses to file the 2-year Waiver Agreement, then the Board shall deny the request.

7. REQUESTS FOR ADDITIONAL TIME OR TO RESOLVE OTHER PROCEDURAL MATTERS BEFORE THE HEARING.

The applicant and the Assessor shall generally be limited to one hour each for presentation of their cases in chief. All applications to be heard in the same hearing shall be presented within this one-hour limit. However, this time limit does not include questions by the Board, cross-examination by the other party, or rebuttal time. At any time up to twenty-one (21) days before the hearing, an applicant or the Assessor, or both parties together, may submit to the Clerk a written request for additional time, which must include an estimate of the time required by that party or both parties.

An applicant or the Assessor, or both parties together, may also, at any time up to twenty-one (21) days before the hearing, submit written requests to the Clerk regarding any other procedural matter which the party or parties wish to resolve before the hearing.

The Clerk shall advise the Chair of the requests, and the Chair may decide the procedural questions. If the Chair decides a procedural matter, the Chair may advise the Clerk, who shall then promptly advise the parties. The Chair may also determine that a particular issue should not be decided by the Chair, but should instead be deferred to the time of the hearing and be considered by the Board.

8. SUBPOENAS.

A. At the request of the applicant or the Assessor in advance of the hearing or at the time of the hearing the Board or the Clerk on authorization from the Board may issue subpoenas for the attendance of witnesses at the hearing. The Board may issue a subpoena on its own motion. A subpoena may be served on any resident of the State of California or any person or business entity found within the state. All subpoenas shall be obtained from the Board.

B. If a subpoena is issued at the request of the applicant, the applicant is responsible for serving it in a timely and legally valid manner, and for the payment of witness fees and mileage.

C. An application for a subpoena for the production of books, records, maps, and documents shall be supported by an affidavit such as is prescribed by Code of Civil Procedure Section 1985.

D. In the event a State Board of Equalization employee is subpoenaed pursuant to Revenue and Taxation Code Section 1609.5 at the request of the applicant and the County Board grants a reduction in the assessment, the County Board may reimburse the applicant in whole or in part for the actual witness fees paid pursuant to Section 1609.5.

E. If a party desires the Board to issue a subpoena, the party shall make the written request sufficiently in advance of the scheduled hearing date so that the subpoenaed party has an adequate opportunity to fully comply with the subpoena prior to the commencement of the hearing. Upon such request, the Board may, whenever possible, issue subpoenas pursuant to Revenue and Taxation Code Sections 1609.4 and 1609.5. Subpoenas shall be restricted to compelling the appearance of a person or the production of things at the hearing and shall not be utilized for purposes of prehearing discovery. A subpoena issued near in time to or after commencement of the hearing should be as limited as possible, and a continuance of the hearing may be granted, if requested, for a reasonable period of time.

F. No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board.

9. EXHIBITS FOR HEARING.

A. Pre-Marking and Copying in General.

Prior to the hearing, the parties shall serially pre-mark for identification each item of documentary evidence which they intend to introduce as evidence at the hearing. The applicant shall serially pre-mark exhibits for identification with letters (e.g., Applicant's Exhibit A, Applicant's Exhibit B, etc.), and the Assessor shall serially pre-mark exhibits for identification with Arabic numerals (e.g., Assessor's Exhibit 1, Assessor's Exhibit 2,

etc.), in the order in which that party intends to introduce them as evidence. The parties shall make seven (7) copies of their pre-marked exhibits for distribution at the hearing to the other party and the Board, in addition to any copies to be retained at the hearing by the party and/or its representative.

B. Technical Suggestions for Exhibits.

To be most effective in presenting evidence before the Board, compliance with the following technical guidelines, to the extent possible, is strongly urged:

1. Individual Exhibits.

Exhibits should generally be on 8.5 x 11 inch sheets. Each page of each exhibit should be numbered. Exhibits with more than three (3) pages should be stapled, and voluminous exhibits (more than 25 pages) should be bound appropriately, e.g., in a 3-ring binder. Each exhibit may be either one-sided or two-sided. Mixing the sided format within an exhibit is disfavored.

2. Exhibit Packet.

The parties may number all pages sequentially (e.g., Exhibit A would start at p. 1, but Exhibit B might start at p. 8), or may begin again in each exhibit (e.g., Exhibit A would begin with p. 1, and Exhibit B would begin with p. 1).

3. Maps and Photos.

The parties should provide the Board with maps and photos of comparable properties used to support that party's position.

10. CERTIFIED SHORTHAND REPORTER.

A. Authorization to Bring or Request Reporter.

The Board does not regularly provide a certified shorthand reporter. Any party, at that party's own expense, may have the hearing reported by a certified shorthand reporter. The party may either hire the reporter without the involvement of the Board, or may request, in the manner and within the ten (10) day time period provided by Property Tax Rule 312, that the Board provide the reporter at the requesting party's sole expense. Notwithstanding the presence of a certified shorthand reporter, only the audiotape of the proceedings, or any transcription thereof approved by the Clerk of the Board, shall be considered the official record of the hearing.

B. Deposit Required When Requesting Board to Provide Reporter.

Any request by a party to have the Board provide for a certified shorthand reporter shall be accompanied by a deposit in the amount of the minimum fee applicable under the County's contract with its reporter.

11. RECONSIDERATION AFTER FAILURE TO APPEAR FOR HEARING.

A. Filing Request.

Not later than thirty (30) days after the Clerk has mailed a copy of any decision denying an application under Property Tax Rule 313 for failure to appear, the applicant may file with the Clerk a written request for reconsideration, verified under oath or penalty of perjury, asking the Board to vacate the denial and set the matter for hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement. The written request shall include a statement of the particular facts upon which the applicant bases the claim that the application should be reconsidered.

B. Hearing on Request.

After notice to the Assessor and the applicant, and after a hearing solely on the question of excuse for lack of appearance or lack of a timely request for postponement, the Board may grant the request if the applicant shows by a preponderance of the evidence that the failure to appear or to make a timely request for postponement was the result of unforeseen and compelling circumstances, which arose in such a manner as to make a timely request impossible or impracticable, provided that the hearing can be held within the two-year period provided by Revenue and Taxation Code Section 1604 or any extension thereof agreed to by the applicant. Applicants are required to appear at the reinstatement hearing. The applicant's failure to appear at a reinstatement hearing shall be grounds to immediately deny the request for reinstatement.

C. Hearing on Merits.

If the request for reinstatement is granted, the application shall be rescheduled for a new hearing date or, upon stipulation of the parties, may be heard immediately. The Clerk shall provide at least 45 days advance notice of the new hearing date unless the parties agree by stipulation to waive the 45-day notice requirement.

12. CONDUCT OF HEARING.

The hearing on an application shall proceed as follows:

A. Clerk's Recitation of Contents of Application.

In reciting the contents of the application as required by Property Tax Rule 313(b), the Chair or Clerk shall include the Assessor's appraisal of taxable value, if different from the assessed value on the roll, indicate whether written Findings of Fact have been requested and, if requested by the applicant, determine whether the fee for the Findings has been paid.

B. Swearing of Witnesses.

Any and all persons whom the applicant and the Assessor intend to call as witnesses shall be sworn, or administered an Oath of Affirmation, by the Clerk. The Clerk may swear in, or administer the Oath of Affirmation to, all witnesses at the same time.

C. Opening Statements.

1. The Chair may require, and upon request shall permit, each party to give a brief opening statement of the issues presented by the application, and the evidence supporting that party's position on each issue.

2. The Chair, in consultation with County Counsel, shall determine which party has the burden of proof at the hearing on the application. The Chair may allow the party that does not have the burden of proof to reserve the opening statement until that party's presentation of evidence. Opening statements shall be included in each party's time limit for presentation of its case in chief.

D. Hearings Involving Multiple Tax Years.

In hearings involving multiple tax years, the parties shall present evidence chronologically, with evidence of the earliest tax year presented first.

E. Failure to Bring Seven Complete Sets of Pre-Marked Copies for Distribution.

The Board disfavors the waste of administrative resources and time occasioned by a party's failure to bring seven complete sets of pre-marked exhibits to the hearing for distribution to the other party and the Board, in addition to any copies to be retained by that party and/or its representative. If either party fails to bring these additional complete sets of pre-marked exhibits to the hearing, the Chair may, on his or her own motion, continue the hearing.

F. Distribution of Exhibits.

A party wishing to introduce an exhibit shall give all seven additional copies to the Clerk, who shall distribute them as follows: one copy for the record, one to each of the three Board members, one to the Board's attorney, and two to the other party. The Board prefers to have a party give all exhibits to the Clerk at once.

G. Time Limit for Presentation of Cases

Each party shall have up to one hour to present his or her case in chief. At the beginning of each hearing, upon stipulation of the parties, or at any time during the hearing for good cause, the Chair may extend the time for the parties to present their cases.

13. RULES OF EVIDENCE.

A. Technical Objections.

The Board disfavors technical objections to evidence. The following are not generally recognized as grounds for exclusion as evidence: the hearsay rule, the best evidence rule, the opinion rule, calls for speculation, assumes a fact not in evidence, calls for a narrative answer, and the doctrine of authentication. Although relevant evidence shall not be excluded on these grounds, the Board nevertheless shall consider, and may allow a party to comment upon, the degree of persuasiveness and reliability of the evidence presented, and the appropriate weight to be accorded to such evidence, such as direct evidence as compared to hearsay.

B. Documents.

1. General Rule for Documents Which Do Not Constitute Appraisal Reports.

Except as otherwise provided below, a document is not made objectionable, on the ground of lack of opportunity to cross-examine its maker by the failure of the proponent of the evidence to produce its maker at the hearing. However, a party desiring the attendance of the maker of a document may seek to compel the maker's attendance by subpoena.

2. Specific Rule for Appraisal Reports.

If a party offers an appraisal report as evidence of the value of the subject property, then the party shall produce at the hearing the maker of the report, or else upon the timely objection of the adverse party, the Chair may exclude the report on the ground that there is no opportunity to cross-examine the maker of the document. However, this rule shall not apply with respect to: (a) any application involving an owner-occupied single-family dwelling with a total net assessed value of less than $450,000; or (b) any application where the total net assessed value less the applicant's opinion of full cash value yields a difference of less than $75,000.

C. Presumption Concerning Qualifications of Assessor's Appraisers.

The Board hereby finds and declares that the Assessor's presentation of evidence to qualify the Assessor's appraisers as experts constitutes a waste of administrative

resources. There shall be a rebuttable presumption that the Assessor's appraisers are qualified to render expert testimony concerning valuation issues.

D. Personal Knowledge of Board Member.

If a Board member has personal knowledge of a matter before the board, other than the type which could lead to potential recusal or disqualification, then at the appropriate time during the hearing, the Board member shall publicly report such fact (such as knowledge of neighboring properties). After the hearing is closed and before a final decision is made, a Board member shall not visit the property or otherwise attempt to obtain personal knowledge not made part of the record before the Board.

14. TRADE SECRETS PRESENTATION.

If a portion of the hearing is closed under Property Tax Rule 313(g) in order to present evidence relating to trade secrets, the Board shall take appropriate steps to ensure the confidentiality of the evidence, and shall also ensure that the record of the hearing clearly indicates that a trade secrets presentation is included. If a certified shorthand reporter is reporting the hearing, the Board shall instruct the reporter not to provide the trade secrets portion of the transcript to a third party without the permission of the party to whom it relates.

15. DECISION OF THE BOARD.

The Board may announce its decision to the applicant and the Assessor at the conclusion of the hearing, or it may take the matter under submission as provided by Property Tax Rule 325. If the matter is taken under submission, the Board shall continue the hearing and announce its decision at the next public meeting following its deliberations. The Board's decision shall become final as provided by Property Tax Rule 325.

16. FINDINGS OF FACT.

A. Fee for Findings.

Findings of Fact may be requested by the applicant or the Assessor. The party requesting the Findings of Fact, shall pay all fees and costs associated with preparation and/or review the Findings of Fact by the County legal advisor. Prior to commencement of the hearing, the party requesting the Findings of Fact shall pay to the Clerk the required deposit, in the amount established by the Board of Supervisors. The deposit shall be nonrefundable unless the applicant expressly withdraws the request for Findings of Fact and requests a refund of his or her deposit prior to or upon conclusion of the hearing.

B. Preparation of Findings.

The County legal advisor may prepare the findings of fact or may request that the Board direct one or both parties to prepare proposed findings to be submitted to the Board within a reasonable period of time. If one or both parties are directed to prepare proposed findings, the proposed findings shall be simultaneously served on the opposing party and the County legal advisor prior to adoption. The opposing party shall be given a reasonable opportunity to file a written comment on the proposed findings with the Board. All proposed findings shall be subject to final review and approval by the County legal advisor and the Board. The County legal advisor shall distribute the proposed findings to each member of the Board who heard the application. The Board members may discuss the draft findings among themselves, and the Chair shall advise the County legal advisor of any changes required prior to adoption.

Either or both parties shall provide such information to the County legal advisor as needed to complete the findings in a timely manner. If the information is not provided in a timely manner, or if the party directed to prepare proposed findings fails to do so in a timely or complete manner, the deadline for the preparation of findings shall be tolled until the information is provided.

C. Adoption of Findings and Provision to Parties.

The Board shall adopt its findings within ninety (90) days after the final determination of the Board is entered into the record. The method of adoption shall normally be to meet and vote on adoption. However, if it is impracticable for the Board to meet, the Board may adopt findings by signing and filing them with the Clerk. If the findings are filed without a meeting, they shall include a description of why, by way of addendum or otherwise, it was impracticable to meet, and shall be signed by at least a majority of the members who heard the application. If the third member's signature cannot be obtained, the findings shall also include the reason for the lack of signature. An electronically transmitted copy of the signature page, by way of facsimile transmission or otherwise, shall suffice as an original for purposes of the Board's approval of the findings.

After adoption of the Findings, the Clerk shall send an invoice for all fees and costs associated with preparation and/or review of the Findings. The Clerk will release copies of the approved Findings once the invoice has been paid in full.

17. TRANSCRIPTS.

The Clerk shall comply with a request under Property Tax Rule 312 to purchase a transcript by providing a copy of the audio recording of the hearing. The audio recording of the hearing shall be the official record. If the transcript differs from the testimony on the audio recording, the audio recording must be accepted as accurate. The fee shall be the same as the fee charged by the Board of Supervisors for this purpose. The Clerk shall retain audio recordings of hearings for at least five (5) years following the final determination of the Board.

When a certified shorthand reporter reported the hearing, the Clerk shall provide the requesting party with the contact information for the reporter.

18. ADMINISTRATIVE RECORD FOR APPEAL TO COURT.

Pursuant to Code of Civil Procedure Section 1094.6, the Clerk shall be responsible for preparing the administrative record in an appeal of the Board's decision to court, which shall consist of the Clerk's Transcript and the Reporter's Transcript. The Clerk shall deliver the administrative record to the petitioner within sixty (60) days after the petitioner has filed a written request therefor and paid the Clerk for the Findings of Fact as provided in Section 16, above, and for all staff time and costs incurred in preparing, reviewing, certifying and delivering an original and two copies of the administrative record as provided in Section 19, below.

A. Clerk's Transcript.

The Clerk's Transcript shall consist of all documents in the case, including all Board minutes, all notices and orders, the final decision, all admitted exhibits, all rejected exhibits in the possession of the Board, all written evidence, and any other relevant papers in the possession of the Board.

The Clerk shall, insofar as applicable, comply with the format rules for a Clerk's transcript as set forth in California Rules of Court, Rule 9.

The Clerk shall prepare an original and two copies of the Clerk's transcript. The Clerk shall deliver the original and one copy to the petitioner, and shall deliver the second copy to the respondent. The petitioner is responsible for filing the original with the court.

B. Reporter's Transcript.

The petitioner is responsible for preparing a Reporter's Transcript from the audio recording provided by the Clerk pursuant to these Local Rules, or for obtaining a Reporter's Transcript from the certified shorthand reporter, if any, and for paying all costs associated with preparing, reviewing, certifying and delivering a Reporter's Transcript. The Clerk shall provide a copy of the official audio recording of the hearing to petitioner at petitioner's expense.

If the petitioner prepares the Reporter's Transcript, the petitioner shall, insofar as applicable, comply with the format rules for a Reporter's Transcript set forth in California Rules of Court, Rule 9. Whether prepared by the petitioner or a certified shorthand reporter, the Reporter's Transcript need not include any documents to be included by the Clerk in the Clerk's Transcript.

The petitioner shall provide the original Reporter's Transcript to the Clerk. The Clerk may refuse to accept a transcript prepared by the petitioner until, in the Clerk's opinion, it

sufficiently complies, insofar as applicable, with the format rules for a Reporter's Transcript as set forth in California Rules of Court, Rule 9.

If the petitioner fails or refuses to provide a Reporter's Transcript in a timely manner, the Clerk may, in his or her discretion, elect to prepare the Reporter's Transcript or obtain a Reporter's Transcript from a certified shorthand reporter at petitioner's expense. After providing both parties a reasonable opportunity to compare the Reporter's Transcript, whether prepared by a certified shorthand reporter or otherwise, to the official recording of the hearing, and all costs associated with the preparation, review and certification of the Reporter's Transcript, the Clerk shall review and certify the Reporter's Transcript.

The Clerk shall make one original and two copies of the certified Reporter's Transcript. The Clerk shall deliver the original and one copy to the petitioner, and shall deliver the second copy to the respondent. The petitioner is responsible for filing the original with the Court.

C. Cost of Preparing Record.

Pursuant to Code of Civil Procedure Section 1094.5, all costs and expenses for preparing, reviewing and certifying the administrative record shall be borne by the petitioner.

The petitioner shall deposit with the clerk promptly upon request the estimated cost of preparing the Clerk's Transcript and, if appropriate, the Reporter's Transcript. The Clerk's 60-day time limit to prepare the Clerk's Transcript shall commence when this deposit is received.

After submitting the Reporter's Transcript to the Clerk as provided above, the petitioner shall deposit with the Clerk promptly upon request the estimated cost of certifying and copying the Reporter's Transcript. The Clerk's 60-day time limit to certify and copy the Reporter's Transcript shall commence when an acceptable transcript and the deposit have both been received. If the Clerk elects to prepare a Reporter's Transcript, all costs and expenses incurred in preparing the Reporter's Transcript, including all staff time and administrative costs associated with contracting out for such work, shall be paid by the petitioner prior to certification of the administrative record.

An original and two copies of the administrative record shall be delivered to the petitioner upon payment of all amounts due to the Clerk for preparation, review, certification and copying of the record. If the deposit exceeds the costs, the record may be delivered before the excess deposit is refunded, if it is impractical for the Clerk to deliver them at the same time.

D. Cost of Delivering Record.

Even if the Assessor is the petitioner, the applicant shall pay the cost incurred by the Clerk, if any, for preparation, copying and delivery of the applicant's copy of the record.

The Clerk may require the applicant to pay a deposit, or the full cost if known in advance, for the cost of preparation, copying and delivery of applicant's copy of the record.

E. Records of Trade Secrets to Be Sealed.

If the record includes trade secrets, the Clerk shall include the relevant documents and testimony in the record, separately under seal, with appropriate references in the unsealed portions of the record to the separate sealed portions. The Clerk shall indicate on the sealed portions that the contents concern trade secrets which are confidential pursuant to Property Tax Rule 313.

19. NOTICE TO THE PARTIES.

Where notice by the Board, its Clerk or its counsel is required by the Revenue and Taxation Code, by the Property Tax Rules, or by these Local Rules, for purposes of computing the period within which notice must be given, there shall be a rebuttable presumption that the notice was given on the date indicated on the face of the notice.

20. INTERNAL BOARD MATTERS.

A. Duties and Authority of Chair and Vice Chair.

The Chair shall preside over all meetings of the Board. In the Chair's absence, the Vice Chair shall preside over all meetings of the Board. In the absence of both the Chair and the Vice Chair, the remaining members present at the meeting shall select, by majority vote, a Chair pro tempore to preside over such meeting and only such meeting.

B. Selection of Chair and Vice Chair.

At the first Board meeting of each fiscal year, the Board shall, by majority vote, select one of its regular members to serve as a Chair and one to serve as Vice Chair. The Chair and Vice Chair shall serve at the will of the Board for a one year term, or until replaced by a majority vote of the Board.

C. Meeting Schedule.

At the first Board meeting of each fiscal year, the Board shall adopt a schedule for the year with the date and times of all regular meetings for the year.

D. Meeting Location.

All regular meetings of the Board shall be conducted at the County of Nevada Rood Center Building, 950 Maidu Avenue, Nevada City, California 95959, unless otherwise directed by the Chair.

E. Training for Assessment Appeals Board Members.

Assessment Appeals Board members shall be strongly encouraged to successfully complete the Online Assessment Appeals Board training or other approved training provided by the Board of Equalization, and AB 1234 training prior to commencement of his or her term on the Board, or within 60 days thereafter.

F. Board Attendance at Meetings.

In the event that any member of the Board member is absent, without an excuse approved by the Chair of the Board, for three (3) consecutive regular meetings, that member shall be deemed to have resigned his or her position by the Board of Supervisors and that position shall be declared vacant.

21. COPIES OF RULES.

Copies of these Local Rules, together with a copy of the Property Tax Rules, shall be kept on file in the Clerk's office and shall be available for public inspection at all times during regular business hours. The Clerk shall also request that a copy of the Local Rules and a hypertext link to the Property Tax Rules be posted on the County's website with other AAB information.

For additional questions or further clarification, please refer to the California State Rules. http://www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html

Approved by the Assessment Appeals Board at their August 18, 2014 meeting.

Adopted by the Board of Supervisors on September 9, 2014.

NEVADA COUNTY BOARD OF SUPERVISORS

Nathan H. Beason, Chairman of the Board