

BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF KINGS, STATE OF CALIFORNIA

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IN THE MATTER OF ADOPTING  
LOCAL RULES FOR PROCESSING  
APPLICATIONS FOR REDUCTION  
IN VALUE UNDER REVENUE  
AND TAXATION CODE SECTION  
1063 AND FOR HEARINGS HELD  
PURSUANT THERETO /

RESOLUTION NO. 00-067

WHEREAS, the Kings County Board of Supervisors acting as the Kings County Board of Equalization is responsible for receiving processing, hearing and deciding applications for reduction in property tax assessment filed under Revenue and Taxation Code Section 1603; and

WHEREAS, the Board of Supervisors has the power and the authority under Section 16 of Article 13 of the California Constitution to adopt local procedural rules to be applied when it acts as the Kings County Board of Equalization; and

WHEREAS, the Kings County Board of Supervisors has determined that it is necessary and desirable to adopt local rules for the uniform processing of such applications for reduction in assessment under Section 1603.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The following rules are hereby adopted for the processing of applications for reduction of property tax assessment under Revenue and Taxation Code Section 1603:

**Rule 1. Deadline for Filing.** An application for reduction of a property tax assessment entered on the regular roll filed under Revenue and Taxation Code section 1603 shall be filed with the Clerk of the Board no later than the close of business on September 15. An application will be deemed to have been timely filed if it is actually received by the Clerk of the Board on or before September 15, or if it is sent by United States mail, properly addressed with postage prepaid and is postmarked on September 15 or earlier. *A postage meter date shall not be sufficient to satisfy the postmark requirement.* It is the taxpayer's obligation to ensure that a postmark is affixed to the envelope by the United States Postal Service.

An application which does not meet the September 15 deadline described above shall be returned by the Clerk to the Applicant without filing.

Rule 2. Separate Application Required for Each Parcel. An applicant must file a separate application for each parcel or unit of property for which the Assessor has assigned a separate Assessor's Parcel Number.

Rule 3. Hearings Deposit. For all applications other than those involving owner-occupied single family dwellings, the applicant shall submit with the application a hearing deposit in the amount of two-hundred dollars (\$200). If a hearing is held on the application and the applicant appears, the hearing deposit shall be refunded to the applicant. If the applicant withdraws the application at least thirty days prior to the date of a scheduled hearing, the hearing deposit shall be refunded to the applicant. If the applicant fails to appear at the time scheduled for the hearing, or if the applicant withdraws the application less than thirty days prior to the date of the hearing, the deposit shall be retained by the Board and deposited in the general fund of the County.

Rule 4. Findings Deposit. For all applications for which an applicant requests written findings of fact, the applicant shall submit a deposit in the amount of one hundred dollars (\$100) prior to the start of the hearing, unless prior to the start of the hearing the applicant withdraws in writing the request for such findings. If the applicant does not submit the findings deposit as herein required, the applicant will be deemed to have waived the demand for findings, and findings shall not be prepared. At the time the proposed findings and decision are submitted to the Board, Counsel to the Board shall also submit a statement of the actual costs of preparing the findings. If the actual costs are less than the deposit, the overpaid amount shall be returned to the applicant. If the actual costs are more than the deposit, the applicant shall be billed for the balance, and the applicant shall pay the bill before the findings are transmitted to the applicant. Any amounts paid as deposit and as payment for actual costs shall be deposited in the general fund of the County.

Rule 5. Amendments. An application may be amended at any time prior to 5:00 p.m. on the last date upon which it may be filed. An application may not be amended after 5:00 p.m. on the last date upon which it may have been filed, if the effect of the amendment is to request relief additional to or different in nature from that originally requested, subject to the limitations set forth below.

a. If an application is amended within twenty days of the scheduled hearing to indicate an opinion of value lower than that stated in the most recently filed application, the application must be accompanied by all written materials, information or documentation which the applicant intends to use to support the new opinion of value at the hearing. In such circumstances, the Assessor shall have the right to conduct an exchange of information under the provisions of Revenue and Taxation Code section 1606, notwithstanding the fact that the 20-day deadline provided for therein has passed. In addition, if the applicant introduces any materials, information or documentation at the hearing which did not accompany the amended application, the Assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Revenue

and Taxation Code section 1604 for a period of time equal to the period of the continuance.

b. The two-year period specified in subdivision (c) of Revenue and Taxation Code section 1604 shall begin to run on the date of filing of the last amended application for a particular parcel or unit of property for a particular tax year.

Rule 6. Copies of Application.

a. Clerk's Duties. Upon receipt of an application for reduction in assessment filed under Section 1603, the Clerk of the Board shall forthwith transmit a complete copy of the application to the Kings County Assessor and to the Kings County County Counsel.

b. Assessor's Duties. Upon receipt of a copy of an application for reduction which requests a reduction in value of \$1,000,000 or more for any one parcel or for two or more parcels which are recognized as a unit, the Assessor shall immediately notify the Kings County Auditor of the application or applications.

Rule 7. Invalid Applications. If the Clerk, after consultation with County Counsel, determines that the application is invalid, the Clerk shall set the matter for hearing before the Board of Equalization to be dismissed. The Clerk shall serve a notice on the applicant and the Assessor of the time, date and place set for the hearing. The notice shall include a statement of the grounds of invalidity, together with a citation to the statute or rule with which the application does not comply, and a statement that the applicant may appear at the time of the hearing to contest the dismissal. The notice shall be mailed to the applicant no later than fifteen days prior to the date of the hearing. If the Board determines that the application is invalid, it shall be dismissed. If the Board determines that the application is valid, the Board shall then set the matter for hearing. Notice of such hearing shall comply with the requirements set forth in State Property Tax Rule No. 307, unless otherwise mutually agreed upon between the applicant, the Assessor and the Clerk.

Rule 8. Continuances. Continuances of hearings on applications for reduction may be granted to applicants under the following circumstances:

a. If the Clerk of the Board of Equalization receives from the applicant a request for a continuance of a hearing on an application for reduction at least five days prior to the date of the hearing, and if no prior continuance has been granted for that application, the Clerk may grant the request. If the Clerk grants a continuance under such circumstances, the Clerk shall immediately notify the Assessor of her decision and shall forthwith transmit to the Assessor, the applicant and the County Counsel a written notice setting forth the new date, time and place for the continued hearing.

b. If the Clerk receives a request for a continuance of a hearing on an application when either (1) a prior request by the applicant for a continuance has been granted, or (2) the request is received by the Clerk within five days of the date of the hearing, the Clerk may grant the request only with the consent of the Assessor. If the Assessor does not consent to a continuance under such circumstances, and the Clerk denies the request for that reason, the applicant may renew the request to the Board at the time of the scheduled hearing. The Board may grant the request for good cause shown.

c. Any continuance requested by the applicant which is granted by either the Clerk or the Board, whether with or without the consent of the Assessor, shall extend the two-year period specified in subdivision (c) of Revenue and Taxation Code section 1604 for a period of time equal to the period of the continuance.

Rule 9. Attendance at Hearings. The applicant or his authorized agent must appear at the time and place of the hearing. If neither the applicant or his agent is present, the chairman shall ascertain whether the Clerk has notified the applicant of the time and place of the hearing. If the notice has been given and neither the applicant nor his agent is present, the application shall be denied for lack of appearance, or, at the request of the Assessor, the Board may conduct the hearing in the applicant's absence and, if the evidence presented by the Assessor establishes the value, the Board may find and decide in the Assessor's favor. If the applicant has either before or at time of the hearing presented good cause to the Board for his or her failure to appear as required under subdivision b of Rule 8 above, the Board may postpone the hearing.

Rule 10. Response to Section 441 Requests for Information. As required by California Revenue & Taxation Code 441(d), at any time when requested by the Assessor, every person shall make available for examination information or records regarding his or her property or any personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the Assessor's duties. Failure to provide such information to the Assessor when requested shall result in either (1) a compliance hearing mandating the cooperation of the applicant or (2) when an application for reduction under Section 1603 has been filed and the applicant attempts to present evidence based upon the requested materials or information at the hearing, the Assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Revenue and Taxation Code section 1604 for a period of time equal to the period of the continuance.

Rule 11. Disqualification of Board Members. The applicant or his or her agent, or the Assessor may file a written request for disqualification of a member of the Board of Equalization, setting forth the facts constituting the grounds for disqualification. Such request shall be filed as early in the process as possible, but no later than the opening of the hearing on the application. Requests for disqualification of a member of

the Board shall be processed under the provisions of State Board of Equalization Property Tax Rule 308.5.

The foregoing resolution was adopted upon motion by Supervisor Neves, seconded by Supervisor Barba, at a regular meeting held on the 18<sup>th</sup> day of July, 2000, by the following vote:

AYES: Supervisors Neves, Barba, Oliveira, Taylor

NOES: None

ABSENT: Supervisor Rachford

/s/ Alene Taylor  
Chairman of the Board of Supervisors  
County of Kings, State of California

WITNESS my hand and seal of said Board of Supervisors this 18<sup>th</sup> day of July, 2000.

/s/ Rose Martinez  
Clerk of said Board of Supervisors

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