

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

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

RESOLUTION NO. 00-067.1

WHEREAS, the Kings County Board of Supervisors (the “Board”) 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 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, by the approval of Resolution No. 00-067 on July 18, 2000, the Board adopted local procedural rules for the Kings County Board of Equalization; and

WHEREAS, the Board has determined that it is necessary and desirable to amend some of such local rules for the uniform processing of such applications for reduction in assessment under Revenue and Taxation Code Section 1603 and under the Property Tax Rules adopted by the State Board of Equalization.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The following rules as adopted in Resolution No. 00-067 are hereby amended to read as follows:

“Rule 8. Postponements. Postponements 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 postponement of a hearing on an application for reduction at least five days prior to the date of the hearing, and if no prior postponement has been granted for that application, the Clerk may grant the request. If the Clerk grants a postponement 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 postponed hearing.

b. If the Clerk receives a request for a postponement of a hearing on an application when either (1) a prior request by the applicant for a postponement 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 postponement 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 postponement 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 postponement.”

“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 continue the hearing.”

2. All other rules as adopted by Resolution No. 00-067 shall remain in full force and effect.

The foregoing resolution was adopted upon motion by Supervisor Barba, seconded by Supervisor Taylor, at a regular meeting held on the 3rd day of October, 2006, by the following vote:

AYES: Supervisors Barba, Taylor, Rachford, Neves, Oliveira
NOES: None
ABSENT: None

/s/Tony Oliveira
Tony Oliveira, Chairman of the Board of Supervisors
County of Kings, State of California

WITNESS my hand and seal of said Board of Supervisors this 3rd day of October, 2006.

/s/Rhonda Bray
Rhonda Bray, Deputy Clerk of said Board of Supervisors