

# Attachment C

# **ASSESSMENT APPEALS BOARD SANTA BARBARA COUNTY**



## **LOCAL RULES**

Adopted by the Santa Barbara County Board of Supervisors on  
January 11, 2022



# **ASSESSMENT APPEALS BOARD SANTA BARBARA COUNTY**

## **PURPOSE OF LOCAL RULES AND AUTHORITY**

These Local Rules of the Santa Barbara County Assessment Appeals Board are adopted pursuant to Article XIII, Section 16 of the California Constitution of the State of California to facilitate the work of the Board and to ensure uniformity in the processing of and decision on Applications for Changed Assessment.

These Rules do not reflect all legal requirements that govern assessment appeals, but rather are a supplement to and used in conjunction with the laws and regulations governing assessment appeals including: the California Constitution, the California Revenue and Taxation Code, Property Tax Rules (Title 18 of the California Code of Regulations), the California Code of Civil Procedure, the California State Board of Equalization Assessment Appeals Manual, and the Santa Barbara County Code. More information regarding assessment appeals can be found at the California State Board of Equalization and Santa Barbara County websites.

In the event of any conflict between these Rules and any federal or State of California constitutional or statutory provision or County ordinance, the constitutional or statutory provision or County ordinance supersedes and invalidates any conflicting Rule provision.

These Rules shall apply to any Appeal filed after adoption of these Rules by the Santa Barbara County Board of Supervisors.

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## **RULE 1. DEFINITIONS**

The following definitions shall govern the construction of these Rules:

- A. “**Appeal**” or “**Application**” means a completed “Assessment Appeal Application” form filed with the Clerk of the Assessment Appeals Board.
- B. “**Applicant**” means a taxpayer or party affected who has filed an Application. “Applicant” includes the Applicant’s attorney or authorized agent.
- C. “**Assessor**” means the Assessor of Santa Barbara County.
- D. “**Auditor**” means the Santa Barbara County Auditor-Controller.
- E. “**Board**” means the Santa Barbara County Assessment Appeals Board, acting as three-member panels designated by the Clerk from among the members of Board 1 and Board 2.
- F. “**Chair**” means the chairperson of the Assessment Appeals Board.
- G. “**Clerk**” means the Office of the Clerk of the Board of Supervisors, which also serves as Clerk of the Assessment Appeals Board.
- H. “**Complex Case**” means Assessment Appeal Application(s) in which the total amount of taxable value is \$30,000,000 or more for any one year.
- I. “**County**” means Santa Barbara County.
- J. “**Local Rules**” means these Rules of the Santa Barbara County Assessment Appeals Board.
- K. “**Motion**” means a written request for an order filed with the Clerk in connection with a hearing on an Application. Nothing herein precludes oral motions at hearings.
- L. “**Party(ies)**” means the Applicant or the Assessor. This may include an authorized representative or attorney of the Applicant and Assessor.
- M. “**Property Tax Rules**” means the Property Tax Rules promulgated by the State Board of Equalization and found in Title 18 of the California Code of Regulations.
- N. “**Raise Letter**” means any written notice that the Assessor intends to request that the Board determine that Applicant’s property value exceeds its roll value.
- O. “**R&T Code**” means the California Revenue and Taxation Code.
- P. “**Waiver**” means a document that waives the statutory requirement that an Appeal be heard within two years from the date the Appeal was filed. Waivers may be terminated by the Applicant upon 120 days written notice to the Clerk and Parties.

## **RULE 2. APPLICATION FOR CHANGED ASSESSMENT**

### **Rule 2.1 Form and Content**

2.1.1 The Application shall comply with all requirements set forth in Property Tax Rule 305.

2.1.2 During the filing period, the exclusive Application form authorized by the State Board of Equalization shall be made available by the Clerk. This Application form may also be downloaded from the Clerk's website. Any Application must be made on the authorized form. The Clerk shall not accept for filing any other form of Application.

2.1.3 The Application shall address the assessment of a single economic unit. If an Application addresses the assessment of more than one parcel of real property, or more than one assessment of unsecured personal property for the single economic unit, the Application must specify each assessed parcel, or each assessment of unsecured personal property that composes the single economic unit.

2.1.4 In the event duplicate Applications are filed, the Clerk may accept only the first Application submitted.

2.1.5 The Clerk may conditionally accept an incomplete Application. The Clerk shall notify the Applicant of this conditional acceptance. The Applicant must then correct and file a revised Application within 30 days of the notice, or the last date for timely filing, whichever occurs later.

### **Rule 2.2 Time of Filing**

2.2.1 Any Application that appeals a regular assessment shall be filed with the Clerk during the regular filing period. An Application appealing an escape assessment or a supplemental assessment must be filed with the Clerk within 60 days after the later of: (a) the mailing date printed on the notice, or (b) the postmarked date.

2.2.2 An Application appealing a reassessment that the Assessor has proposed pursuant to R&T Code § 170 as a result of property damage, misfortune, or calamity, must be filed with the Clerk no later than six months after the date of the mailing of the notice of proposed reassessment.

### **Rule 2.3 Withdrawal of Application**

2.3.1 Subject to the restrictions set forth in Rules 2.3.2 through 2.3.4 below, the Clerk may grant all requests for withdrawals.



2.3.2 After an Application is withdrawn, the Clerk may grant a request for reinstatement of the Application only if the request is timely made within the original filing period for that Application. If the request is not timely made, the Clerk may only grant reinstatement if the reason for the request is that, after the parties reached a stipulation as to value, the Applicant prematurely withdrew the Application before the Board reviewed and approved the stipulation. In that event, the Clerk may reinstate the Application to allow the Board to review the fully signed stipulation.

2.3.3 If the Board has received a stipulation as to property value, and the Board has either: (a) continued the matter in order to review further information, or (b) rejected the stipulation and set the Application for hearing, the Applicant may not withdraw the Application unless the Board allows withdrawal.

2.3.4 The Assessor, pursuant to R&T Code § 1609.4 and Property Tax Rule 313(f), may give the Applicant a Raise Letter. The Assessor shall simultaneously provide the Clerk with a courtesy copy of the Raise Letter. After receiving the Raise Letter, the Applicant may not withdraw the Application unless the Board allows withdrawal.

#### Rule 2.4 Waivers

A Waiver may be required: when requesting a postponement, a continuance, an alternate hearing date; as a condition of reinstating an Appeal upon an Applicant's request following a denial for lack of appearance; when an Applicant has not complied with R&T Code § 441(d); or upon any other Applicant request/action that could impede the Board's ability to hear and decide an Appeal within the two-year period.

### **RULE 3. FEES**

#### Rule 3.1 General Fees

The Clerk may charge fees as set forth in the County of Santa Barbara fee schedule to recover the reasonable cost of providing services. These services include, without limitation, photocopies, transcripts, and media and recording services.

#### Rule 3.2 Application Fees

All filing fees must be paid at the time of filing of the Application and are non-refundable. The fee may be revised from time to time by the Board of Supervisors to recover the reasonable cost of processing an Application and appeal.

### Rule 3.3 Request for Written Findings of Fact

3.3.1 Any request for written findings shall be in writing, and shall be subject to a separate fee. Before or at the commencement of the hearing, the Applicant shall submit to the Clerk both the request for written findings and the applicable fee. The fee is nonrefundable unless the Applicant abandons the request before the conclusion of the hearing, in which case the Clerk shall refund the fee. From time to time, the Board of Supervisors may revise the fee charged for new requests to recover the reasonable costs of the preparation of written findings.

3.3.2 Findings shall not be requested, and will not be prepared, for hearings other than those for which the Board hears and decides an issue of law, an issue of value, or a request to abate penalty assessments.

## **RULE 4. POSTPONEMENT AND CONTINUANCE**

### Rule 4.1 Request for Postponement as a Matter of Right

4.1.1 The Applicant and the Assessor are permitted one postponement without cause if requested in writing at least 21 days prior to the hearing under Property Tax Rule 323(a).

4.1.2 If the Applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year period provided in R&T Code §1604, the postponement shall be contingent upon receipt of Applicant's written Waiver extending and tolling indefinitely the two-year period, subject to termination of the agreement by 120 days' written notice by the Applicant.

4.1.3 The Assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year limitations period. However, the Board has discretion to grant such a request.

### Rule 4.2 Request for Postponement for Good Cause

4.2.1 If the Applicant or Assessor requests a first postponement after the 21-day deadline, the request must be submitted to the Clerk in writing and received by the Clerk no later than 4:00 p.m. at least seven days in advance of the hearing. The request must demonstrate good cause for the proposed postponement. The Clerk has the authority to determine whether good cause exists, and shall make such determination promptly. If the Clerk grants the request, the postponement shall constitute the requesting party's one postponement of right. The other party shall retain the right to request its postponement of right until no later than 21 days before the rescheduled

hearing date. A stipulation between the Applicant and Assessor shall be deemed to constitute good cause to postpone the hearing.

4.2.2 If the Applicant is the requesting party, the postponement automatically results in extending and tolling indefinitely the two-year limitation period provided in R&T Code § 1604, subject to termination of the tolling agreement upon 120 days' written notice by the Applicant. The Applicant shall sign a written Waiver.

#### Rule 4.3 Continuance Requests Made at the Hearing

4.3.1 A request for continuance at the hearing must be made before the introduction of evidence and testimony in the case, unless otherwise allowed by law. The Board has the discretion to grant the request.

4.3.2 If the Applicant requests a continuance within 90 days of the expiration of the two-year limitation period provided in R&T Code § 1604, the Applicant shall sign a written Waiver. If the Applicant requests a continuance at the hearing more than 90 days before the expiration of the two-year limitation period, the Board may request, as a condition of granting the requested continuance, that the Applicant sign a written Waiver.

#### Rule 4.4 Continuances Upon Amendment of an Application

If the Board grants a request to amend an Application upon the request of the Applicant, the hearing on the matter shall be continued at least 45 days, unless the Parties agree to a shorter continuance. Where the Board grants a request to amend an Application and that amendment results in the continuance of the hearing, the Applicant shall be required to sign a written Waiver.

#### Rule 4.5 Emergency Continuance Requests

If the Applicant has missed the deadline to request a continuance but has contacted the Clerk before the date of the hearing to report a serious emergency that will prevent the Applicant's appearance at the hearing, the Clerk will present the request to the Board at the hearing. The Board will decide whether to grant the continuance, or deny the continuance and deny the Application for failure to appear.

#### Rule 4.6 Continuances of Complex Cases

Continuances in Complex Cases are governed by Rule 10 as well as Rule 4.

## **RULE 5. HEARING PROCESS**

### **Rule 5.1 Scheduling**

Each January, the Clerk will establish the schedule of regular hearing dates for the calendar year and post the dates online. The Clerk may establish additional hearing dates as needed.

### **Rule 5.2 Notice of Hearing**

The Clerk shall provide notice of the time and place for hearing in accordance with R&T Code § 1605.6 and Property Tax Rule 307.

### **Rule 5.3 Check-In**

The Applicant shall check in with the Clerk at least 15 minutes before the scheduled hearing time. Hearings shall commence at 9:00 a.m. unless otherwise notified by the Clerk.

### **Rule 5.4 Denial for Failure to Appear**

If the Applicant fails to obtain a postponement or continuance before the hearing, the Board shall deny the Application for failure to appear pursuant to Property Tax Rule 313(a) and the case will be considered closed. The Clerk will mail a notice of denial for failure to appear to the Parties.

### **Rule 5.5 Reinstatement Requests**

The Applicant may submit a written request to the Clerk for reinstatement of the Application stating good cause for missing the scheduled hearing. The Applicant must make this request within 60 days from the date of the mailing of the notice of denial for failure to appear. The Board will reinstate the Application if it finds that extraordinary circumstances caused the Applicant to miss the original scheduled hearing.

### **Rule 5.6 Order of Presentation**

The Chair shall require the Applicant to present its case to the Board first. If the Applicant fails to present sufficient evidence to support its claim, the Assessor may request that the Board deny the Application without presentation of evidence by the Assessor. The Board shall not require the Applicant to present evidence first if the hearing involves:

- A. The assessment of a single-family dwelling that is occupied as the principal place of residence by the owner, and the taxpayer or Applicant has supplied the Assessor with all information required by law;
- B. Escape assessments, where a taxpayer or Applicant has filed a change in ownership statement or business property statement, obtained a permit for new construction, or supplied the Assessor with all information required by law;
- C. The penalty portion of the assessment; or
- D. Change in ownership where the Assessor is seeking to rebut the presumption that the purchase price is the full cash value, and the taxpayer or Applicant has supplied the Assessor with all information required by law.

#### Rule 5.7 Conduct of Hearing

5.7.1 All testimony shall be taken under oath or affirmation.

5.7.2 The Board may act only upon the basis of evidence properly admitted into the record. However, the hearing need not be conducted according to technical rules related to evidence and witnesses.

5.7.3 There shall be reasonable opportunity for presentation of evidence, for the cross-examination of all witnesses, and for argument.

#### Rule 5.8 Order of Proceedings

5.8.1 For Appeals where the Applicant has the burden of proof, the Applicant will first present testimony and other evidence without interruption from the Assessor. At the conclusion of the presentation, the Assessor will have the opportunity to ask questions and cross-examine witnesses, after which the process will be repeated in the same manner for the Assessor. For Appeals where the Assessor has the burden of proof, the order of proceedings is reversed. The Parties will each have the opportunity to present rebuttal evidence.

5.8.2 After all evidence has been presented, the Parties will have the opportunity to present argument, including summaries of their cases. The Party with the burden of proof will have the right to open and close the hearing.

5.8.3 In all cases, the Board reserves the right to ask questions, change the order of proceedings, determine points of law and admissibility of evidence, and/or determine appropriate time limits for the presentation of evidence and testimony.

## **RULE 6. MOTIONS**

### **Rule 6.1 Filing and Format**

The Parties shall file all Motions with the Clerk. A Motion shall concisely state in the opening paragraph the specific order sought and the grounds for issuance of the order. The papers filed in support of a Motion may be supported by a memorandum of points and authorities, declarations, exhibits or other documents.

### **Rule 6.2 Time for Filing**

At a public hearing, the Board shall set a schedule governing any Motion filed with the Clerk. If the Applicant files a Motion within 90 days of the expiration of the two-year limitation period provided in R&T Code section 1604, the Applicant shall be required to sign a written Waiver. The Clerk will not reject for filing Motions and papers submitted untimely. The Board has the discretion to refuse to consider late-filed submissions.

### **Rule 6.3 Service**

All Motions, responses and related documents shall be served on the Parties and counsel for the Board by the filing Party.

### **Rule 6.4 Ruling**

The Board may rule on the Motion at the hearing or take the matter under submission. After the Board rules on the Motion, the Clerk shall promptly notify the Parties of the ruling.

## **RULE 7. SUBPOENAS**

### **Rule 7.1 Issuance of Subpoena**

At the request of the Parties, 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.

### **Rule 7.2 Witness Fees and Mileage**

The Party obtaining a subpoena from the Board shall be responsible for serving it and for payment of witness fees and mileage.

### Rule 7.3 Affidavit Required

An Application for a subpoena for the production of books, records, maps, and documents shall be supported by an affidavit pursuant to Section 1985 of the Code of Civil Procedure.

### Rule 7.4 Subpoena of State Board of Equalization Employee

If the Applicant obtains a subpoena for the attendance of a State Board of Equalization employee pursuant to R&T Code section 1609.5, and the Board grants a reduction in the assessment, the Board may reimburse the Applicant in whole or in part for the actual witness fees paid pursuant to section 1609.6 of the R&T Code.

### Rule 7.5 Board's Subpoena Power

A Party requesting a subpoena shall make the written request sufficiently in advance of the scheduled hearing date so that the party subpoenaed has an adequate opportunity to fully comply with the subpoena prior to the hearing. A subpoena issued near in time to or after the hearing has commenced should be as limited as possible. The Board may grant a reasonable continuance of the hearing upon request. No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the Board.

## **RULE 8. EVIDENCE**

### Rule 8.1 Admissibility

The Board will render its decision exclusively on the basis of evidence presented and admitted at the hearing. To be admissible, evidence must be relevant, material, and competent. Consistent with Property Tax Rule 313, any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs.

### Rule 8.2 Weight of Evidence

The Board shall consider, and may allow a Party to comment upon, the degree of persuasiveness and reliability of any evidence presented. The Board has discretion to determine the appropriate weight that it will give to any evidence.

### Rule 8.3 Opinion of value

If a Party seeks to have an opinion of value or appraisal report entered into evidence, that party should arrange for the author of the opinion or report to attend the

hearing to present testimony to establish its relevance and reliability. Where the Board finds the report or opinion of value both relevant and reliable on its face, it has the discretion to enter it into evidence without testimony. The Parties may stipulate to the admissibility of an opinion of value or appraisal report without the testimony of the author.

## **RULE 9. DECISION, NOTICE, AND FINDINGS OF FACT**

### **Rule 9.1 Decision and Notice**

9.1.1 The Board may announce its decision on the Appeal to the Parties at the conclusion of the hearing, or it may take the matter under submission. When the matter is taken under submission and no findings of fact are requested by any Party, the Clerk will notify the parties in writing of the Board's decision no later than 120 days from the conclusion of the hearing.

9.1.2 If the Board orders post-hearing briefing, the hearing is not concluded until the date established by the Board for the submission of the last-scheduled post-hearing brief.

### **Rule 9.2 Findings of Fact**

9.2.1 Findings of fact summarize the facts and evidence presented at the hearing and set forth the conclusions reached by the Board. The Parties have the right to request written findings of fact as provided in R&T Code section 1611.5 and Property Tax Rule 308. The request for written findings shall be in writing and submitted to the Clerk before or at the commencement of the hearing, and shall be subject to a separate fee.

9.2.2 Findings of fact shall be provided within 45 days after the decision of the Board is entered into the record.

9.2.3 Notwithstanding the above, if at the conclusion of the hearing an Applicant requests that the Board's decision become final on the date of issuance of the findings of fact for the purposes of further appeal, the findings of fact shall be issued no later than 180 days from the conclusion of the hearing. If the conclusion of the hearing is within 180 days of the expiration of the two-year period specified in R&T Code section 1604, the Applicant shall execute a Waiver.

### **Rule 9.3 Proposed Findings**

The Board in its discretion may request any Party to submit proposed written findings of fact, and shall provide the other Party the opportunity to review and comment on the proposed findings submitted. If both Parties prepare proposed findings



of fact, no opportunity to review and comment need be provided. Any submissions to the Clerk shall be served on all Parties and counsel for the Board.

## **RULE 10. PROCEDURAL RULES FOR COMPLEX CASES**

### **Rule 10.1 Applicability**

Rule 10 shall apply to any Appeal in which the total amount of the taxable value on the pertinent assessment roll for the property that is the subject of an Appeal is \$30,000,000.00 or more for any one year.

The Board has the discretion to apply Rule 10 to any other Appeal, irrespective of the taxable value of the property.

### **Rule 10.2 Case Management**

10.2.1 Initial Case Conference. An Initial Case Conference shall be set by the Clerk and held no later than 180 days or as soon as practicable after the filing of the Application. The Initial Case Conference shall be personally attended by the Parties.

10.2.2 Notice. The Clerk shall serve written notice of the time, date and place of the Initial Case Conference at least 30 days before the date the Initial Case Conference is held. Service shall be made on all of the following:

- A. The Applicant or its certified designee as identified in the Appeal;
- B. The Assessor or its attorney; and
- C. Attorney for the Board.

10.2.3 Scheduling Order. The Board, after consulting with the Parties, shall enter a scheduling order. The scheduling order shall not be modified unless approved by the Board on a showing of good cause. The order shall set the following:

- A. Discovery scope;
- B. Status Conference date;
- C. Manner of service, whether by electronic or conventional means; and
- D. Any other matters pertinent to the Appeal.

### **Rule 10.3 Status Conference**

10.3.1 Attendance. The Status Conference shall be attended by all Parties.

10.3.2 Status Conference Report. Each Party shall file with the Clerk and serve on all Parties a Status Conference report 15 days before the Status Conference.

Failure to file a timely Status Conference report may result in penalties pursuant to Rule 11. The Status Conference report shall address:

- A. The factual background;
- B. The legal issues;
- C. The appraisal issues;
- D. Discovery plan and status, including a description of any pending or anticipated requests for information, or exchange of information under R&T Code section 1606;
- E. An estimate of the length of the hearing;
- F. The need for filing requests for protective orders with the Superior Court;
- G. Applications for issuance of subpoenas pursuant to R&T Code sections 1609.4, 1609.5 and Property Tax Rule 322;
- H. Requests for postponements or continuances pursuant to R&T Code section 1605.6 and Property Tax Rule 323;
- I. Requests for amendments to the Application(s);
- J. Preliminary identification of witnesses and documentary evidence intended to be used at hearing;
- K. Consolidation of Appeals into a single hearing;
- L. Bifurcation of issues on Appeal; and
- M. Any other matters pertinent to the Appeal.

10.3.3 Status Conference Order. The Board, after consulting with the Parties, shall enter a Status Conference Order setting any of the following:

- A. Hearing time, date, and place;
- B. Pre-hearing Conference date;
- C. Deadline for applications for subpoenas pursuant to R&T Code sections 1609.4, 1609.5;
- D. Discovery cut-off date, including without limitation, orders affecting disclosures and discovery pursuant to R&T Code sections 408, 441 *et seq.*, and 1609.4;
- E. Any postponements and continuances pursuant to Property Tax Rule 323 and R&T Code sections 1605.6, 1606;
- F. Consolidation of Appeals into a single hearing;
- G. Bifurcation of issues on Appeal; and
- H. Any other matter that may provide for the efficient administration of the Appeal.

10.3.4 Additional Status Conference. Upon good cause shown by any Party, or on its own motion, the Board may schedule additional Status Conferences.

#### Rule 10.4 Pre-hearing Conference

10.4.1 Scheduling and Attendance. A Pre-hearing Conference shall be held at least 30 days before the date set for the hearing. Any individual who attends the Pre-hearing Conference on behalf of any Party shall possess full authority to enter into stipulations and/or agreements.

10.4.2 Notice. The Clerk shall give at least 30 days' written notice of the date, time and place of the Pre-hearing Conference, unless the Board has already set the date for the Pre-hearing Conference at a previous Status Conference.

10.4.3 Pre-hearing Conference Brief. Each Party shall file with the Clerk and serve on all Parties a Pre-hearing Conference brief 15 days before the Pre-hearing Conference. Failure to file a timely Pre-hearing Conference brief may result in penalties pursuant to Rule 11. The brief shall address the following:

- A. Statement of facts;
- B. Statement of legal issues;
- C. Any request for bifurcation or consolidation, and the basis for the request;
- D. Any stipulations or agreements;
- E. Any anticipated requests for advance rulings; and,
- F. Any other matters pertinent to the Appeal.

10.4.4 Pre-hearing Conference Order. The Board, after consulting with the Parties, shall enter a Pre-hearing Conference Order setting any of the following at least 15 days before the hearing:

- A. Deadline to meet and confer regarding settlement;
- B. Deadline to exchange exhibits to be used at the hearing except exhibits contemplated to be used for impeachment or rebuttal purposes. The Board may exclude exhibits not exchanged pursuant to the Pre-hearing Conference order;
- C. Deadline to exchange names and addresses of witnesses, including designation of expert witnesses, to be called at the hearing except witnesses used for impeachment or rebuttal purposes. The Board may exclude witnesses whose names have not been exchanged pursuant to the Pre-hearing Conference order;
- D. Briefing schedule; and
- E. Any other matters pertinent to the Appeal.

## Rule 10.5 Continuances

10.5.1 Discretion. The Board may grant a continuance of a Status Conference, a Pre-hearing Conference, or the hearing at the request of a Party or upon the Board's own Motion. The Initial Case Conference may only be continued by the Board on its own Motion.

10.5.2 Request. A request for a continuance shall demonstrate good cause and it shall be in writing, filed with the Clerk, and served on all Parties 15 days before the subject conference or hearing.

10.5.3 Ruling on Request. The Board will rule upon on request no later than five days before the Status Conference or Pre-hearing Conference. The Clerk shall give notice of the ruling and, if the request is granted, the Status Conference or Pre-hearing Conference shall be continued to a specific date, time and location. The Clerk shall give notice of the continued date, time and location.

## Rule 10.6 Hearing

10.6.1 Exhibits Introduced for Admission into Evidence. The Applicant shall mark its exhibits in alphabetical order. The Assessor shall mark its exhibits in numerical order. Five copies of each exhibit, except impeachment and rebuttal exhibits, shall be provided to the Clerk at the beginning of the hearing. Exhibits introduced at the hearing for admission into evidence shall be subject to objections by the Parties, which shall be ruled on by the Board.

10.6.2 Hearing Briefs. Each Party shall file a hearing brief or may rely on its Pre-hearing Conference brief as its hearing brief. Hearing briefs shall be filed with the Clerk and served on all Parties ten days before the hearing.

10.6.3 Admissions and Stipulated Facts. At the commencement of the hearing, the Parties may jointly agree upon written admissions or stipulated facts.

10.6.4 Opening Statements. The Parties may, at the discretion of the Board, make brief opening statements, to include summaries of the issues, and the relief requested.

10.6.5 Post-hearing Briefs. At the discretion of the Board, the Parties may serve and file Post-hearing briefs. Briefs shall not contain any facts or evidence not presented at the hearing. The inclusion of any new facts or evidence may result in the Post-hearing brief being stricken.

10.6.6 Proposed Findings of Fact and Conclusions of Law. The Board may request that any Party submit proposed written findings of fact and conclusions of law. Each proposed finding of fact or conclusion shall be listed in separately numbered paragraphs. Proposed findings of fact and conclusions of law must be filed with the Clerk and served on all Parties.

## **RULE 11. PENALTIES FOR NON-COMPLIANCE WITH RULES**

### **Rule 11.1 Costs**

11.1.1 Upon notice and motion of any Party, or on its own motion, the Board may impose costs pursuant to Article IV of Santa Barbara County Ordinance Code section 32-53B, upon any Party for non-compliance with these Rules or non-compliance with any order of the Board, including without limitation:

- A. Knowingly or willfully violating any of these Rules;
- B. Failing to obey an Initial Case Conference order, a Status Conference order, a Pre-Hearing Conference order, or the hearing procedures set forth in these Rules, or by order of the Board;
- C. Failing to appear at an Initial Case Conference, a Status Conference, Pre-hearing Conference or at the hearing; and
- D. Failing to be prepared to participate fully in a Status Conference, Pre-hearing Conference, or the hearing.

11.1.2 A motion for award of costs shall be filed, consistent with Rule 6 above. The motion for costs shall be accompanied by a declaration, under penalty of perjury, and shall set forth a detailed itemization of the costs being requested along with a detailed statement of time spent or expense incurred by date, and a detailed description of the purpose for which the time was spent or expense was incurred.

### **Rule 11.2 Sanctions**

The Appeals Board may, in addition to any award of costs pursuant to Rule 11.1 above, assess monetary sanctions in an amount not to exceed five hundred dollars (\$500.00) for each instance of non-compliance with these Rules or any Order of the Board. Costs and monetary sanctions for each Application shall not exceed the amount as set under Article IV, Section 32-53B of the Santa Barbara County Ordinance Code, which may be revised from time to time by the Board of Supervisors.

## **RULE 12. BOARD**

### **12.1 Board Appointment and Jurisdiction**

There are two assessment appeals boards: Board 1 and Board 2. Each Board shall consist of members appointed by the Board of Supervisors pursuant to Section 1622.1, subdivision (a), of the R&T Code. Pursuant to Section 1622.1, subdivision (b), of the R&T Code, Boards shall act as three-member panels designated from time to time by the Clerk.

### **12.2 Board Functions and Jurisdiction**

The Board acts in a quasi-judicial capacity and shall perform the functions listed in Property Tax Rule 302 and all other functions as permitted by law.

### **12.3 Disqualification of Board Member**

No member of the Board shall knowingly participate in any assessment appeals proceeding wherein the member has an interest in the subject matter of, or an affiliation with a party to the proceeding of such nature that it could reasonably be expected to influence the impartiality of his or her judgment in the proceeding. Objection to the participation by a Board member shall be made in the matter specified in R&T Code section 1624.4 and Property Tax Rule 308.5.

In the Matter of:

Adoption of Assessment

Appeals Board


Local Rules

2. The *Manual of Procedure and Guidelines for the Assessment Appeals Boards* adopted on January 23, 2003 and February 27, 2003, by the Appeals Board is hereby superseded and replaced in its entirety.

PASSED AND ADOPTED by the Appeals Board of Santa Barbara County, State of California, this 26<sup>th</sup> day of May, 2021, by the following vote:

AYES: Koper, Gluyas, Macdonald, Anticouni, McMaster, Wilde, Rowland, Ramos  
NOS: 0  
ABSTAIN: 0  
ABSENT: 0


ATTEST:  
CLERK OF THE BOARD

  
Deputy Clerk

  
Chair, Appeals Board 1

  
Chair, Appeals Board 2

APPROVED AS TO FORM:  
COUNTY COUNSEL

  
Maria Salido-Novatt  
Senior Deputy County Counsel



RESOLUTION OF THE BOARD OF SUPERVISORS  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of:

Resolution No. 22-4

Adoption of Amended  
And Revised Assessment  
Appeals Board Local Rules

WHEREAS, section 16 of Article 13 of the California Constitution authorizes the Santa Barbara County Board of Supervisors to adopt rules of notice and procedure for the Santa Barbara Assessment Appeals Boards 1 and 2 (Appeals Board) as may be required to facilitate their work and to insure uniformity in the processing and decisions on Applications for Changed Assessment; and

WHEREAS, section 32-59 of Article IV of Chapter 32 of the Santa Barbara County Code provides that the Appeals Board may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and information materials for the general public's use when appealing tax assessments; and

WHEREAS, the Appeals Board adopted a *Manual of Procedures and Guidelines for the Assessment Appeals Board* dated January 23, 2003;

WHEREAS, the Appeals Board desires to amend and replace the *Manual of Procedures and Guidelines* with the revised Local Rules that govern applications for changed assessment:

- A. To promote efficiency in the conduct of its proceedings; and
- B. To provide the public with a quick and easy reference to the rules that govern its proceedings.

NOW THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Santa Barbara:

1. Adopt the attached Local Rules of the Assessment Appeals Board of Santa Barbara County for use in processing and deciding Applications for Changed Assessment.

2. This resolution shall apply to Applications filed on or after the adoption of the attached Local Rules by the Board of Supervisors of the County of Santa Barbara.

BE IT FURTHER RESOLVED that the *Manual of Procedure and Guidelines for the Assessment Appeals Board* dated January 23, 2003 is hereby superseded and replaced in its entirety.

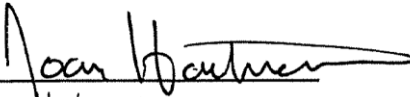
**DULLY PASSED AND ADOPTED** by the Board of Supervisors of the County of Santa Barbara County, State of California, this 11th day of January 2022, by the following vote:

**AYES:** Supervisors Williams, Hart, Hartmann, Nelson, and Lavagnino

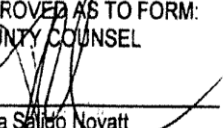
**NOS:** None

**ABSTAIN:** None

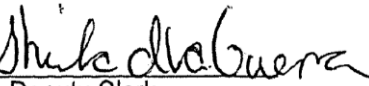
**ABSENT:** None

  
Joan Hartmann  
Chair, Board of Supervisors  
County of Santa Barbara

APPROVED AS TO FORM:  
COUNTY COUNSEL

By:   
Maria Salido Novatt  
Senior Deputy County Counsel

ATTEST:  
MONA MIYASATO COUNTY EXECUTIVE OFFICER  
CLERK OF THE BOARD

By:   
Denitry Clerk