

BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA

In the Matter of:

Resolution Establishing Procedural	)	Resolution No. _____
Rules for the Santa Barbara County	)	
Assessment Appeals Board for Status	)	
Conferences, Pre-Hearing Conferences	)	
and Hearings for Cases of \$30 Million	)	
Dollars or More in Taxable Value on	)	
the Current Roll	)	

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 County Assessment Appeals Board (hereinafter “Appeals Board”) as may be necessary to facilitate the work of the Appeals Board and to insure uniformity in the processing of and the decisions on Applications for Changed Assessment (Application); 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 its hearings as it deems appropriate and develop forms and informational materials for the general public’s use when appealing tax assessments; and

WHEREAS, there is a need as hereinafter stated to establish procedures for pre-hearing status conferences and pre-hearing conferences to be held promptly after an Application is filed with the Clerk of the Appeals Board (hereinafter “Clerk”) for cases where the amount of the taxable value on the current assessment roll for the property that is the subject of the Application for any one year is \$30 million dollars or more (hereinafter referred to as “Complex Cases”); and

WHEREAS, said pre-hearing status conferences and pre-hearing conferences are necessary for said Complex Cases in order to:

- (a) avoid unnecessary delays in setting said cases for hearing;
- (b) make timely final determinations on Applications within the two-year time limit set by section 1604 of the Rev. & Tax. Code;
- (c) reduce the duration of that period of time that the auditor-controller impounds disputed tax revenues pursuant to section 26906.1 of the Rev. & Tax. Code, and, thereby timely make available tax revenues for governmental and educational services, equipment and facilities; and
- (d) avoid unnecessary delay and continuances after the commencement of a hearing on an Application by dealing efficiently with and resolving certain procedural matters before the commencement of the hearing on the Application;

and

WHEREAS, these procedural rules are intended to provide for:

- (a) the timely setting of hearings on Applications;
- (b) the setting of pre-hearing conferences, if required, before the Appeals Board panel that will hear the Application;
- (c) the identification and scheduling at an early stage of the proceedings of the plan that each of the parties intends on pursuing to obtain information in regard to the hearing on the Application;
- (d) the provision, if necessary, for the filing of petitions or applications for protective orders with the superior court or the Appeals Board;
- (e) the application for and issuance of subpoenas and subpoenas *duces tecum*;
- (f) the initiation of administrative or judicial proceedings to enforce compliance with subpoenas; and
- (g) the consideration of any pending or anticipated requests for information and/or exchange of information under the Rev. & Tax. Code, including requests for records and information under Rev. & Tax. Code sections 441 *et seq.* and 408.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

1) The procedural rules attached hereto as Attachment A prescribe and establish pre-hearing status conferences and pre-hearing conferences and hearing procedures for the Appeals Board for Complex Cases.

2) This resolution shall apply to Applications filed on and after July 2, 2001.

If an Application is filed on or after July 2, 2001, and if a proceeding, status conference or hearing has commenced or has been held on said Application, the Appeals Board may, on its own motion or on the petition of the Assessor or the Applicant, order that said Application be subject to Resolution No. 97-264 and Resolution No. 96-1 referred to in paragraphs 3 and 4 below.

The Appeals Board may, on its own motion or on the petition of the Assessor or the Applicant, order that an Application filed before July 2, 2001, be subject to the provisions of this resolution as the Appeals Board deems appropriate.

3) County Board of Supervisors Resolution No. 97-264 establishing rules for status conferences for Complex Cases shall only be effective and apply to those cases filed and pending before July 2, 2001, unless the case is made subject to this resolution as provided in paragraph 2 above.

4) Santa Barbara County Assessment Appeals Board Resolution No. 96-1 that establishes guidelines for hearings for Complex Cases shall only be effective and apply to those cases filed and pending before July 2, 2001, unless such a case is made subject to this resolution as provided in paragraph 2 above.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa

Barbara, State of California, this \_\_\_ day of \_\_\_\_\_, 2002, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Chair, Board of Supervisors

ATTEST:  
CLERK OF THE BOARD

By: \_\_\_\_\_  
Deputy Clerk

APPROVED AS TO FORM:  
COUNTY COUNSEL

By: \_\_\_\_\_  
Deputy County Counsel

APPROVED AS TO FORM:  
AUDITOR-CONTROLLER

By: \_\_\_\_\_

JOINT RESOLUTION OF THE  
SANTA BARBARA COUNTY  
ASSESSMENT APPEALS BOARDS

In the Matter of:

The Appeals Boards’ Joint                    )  
Recommendation to the Board            )        Resolution No. \_\_\_\_\_  
of Supervisors that it Adopt a            )  
Resolution Establishing Procedural        )  
Rules for Complex Cases Pending        )  
Before the Appeals Boards                )

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 Santa Barbara County Assessment Appeals Board Nos. 1 and 2 (hereinafter “Appeals Board”) as may be necessary to facilitate the work of the Appeals Board and to insure uniformity in the processing of and the decisions on Applications for Changed Assessment (Application); and

WHEREAS, the declaration of the intent of and the need for said rules is set forth in the preamble to the attached resolution entitled *Resolution Establishing Procedural Rules for the Santa Barbara County Assessment Appeals Board for Status Conferences, Final Pre-Hearing Conferences and Hearings for Cases of \$30 Million Dollars or More in Taxable Value on the Current Roll*; and

WHEREAS, under the current procedural provisions set forth in the Rev. & Tax. Code, in regulations adopted by the State Board of Equalization and in current procedural rules for the Appeals Board adopted by the Board of Supervisors, the experience of the Appeals Board has been that proceedings and hearings on Complex Cases have been marked by:

- Delay
- Multiple continuances of hearings
- Multiple status conferences
- Lengthy and extensive hearings
- Extensive number of exhibits and hearings transcripts

WHEREAS, the Appeals Board believes that the attached resolution will assist in streamlining the appeals process, result in more effective use of time and resources, provide guidance to the parties and counsel in the presentation of evidence and in the conduct of hearings and ensure that the Appeals Board can fulfill its duty under law to equalize property taxes in order to arrive at correct taxable value.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS  
FOLLOWS:

The Appeals Board recommends that the Board of Supervisors adopt the attached resolution entitled *Resolution Establishing Procedural Rules for the Santa Barbara County Assessment Appeals Board for Status Conferences, Final Pre-Hearing Conferences and Hearings for Cases of \$30 Million Dollars or More in Taxable Value on the Current Roll.*

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Board, State of California, this \_\_\_ day of \_\_\_\_\_, 2001, by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

\_\_\_\_\_  
Chair, Appeals Board No. 1

\_\_\_\_\_  
Chair, Appeals Board No. 2

ATTEST:

CLERK OF THE BOARD

Approved as to form:

By: \_\_\_\_\_

By: \_\_\_\_\_

Deputy Clerk

Deputy County Counsel

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE BOARD OF SUPERVISORS AMENDING ARTICLE IV OF CHAPTER 32 OF THE COUNTY CODE TO AUTHORIZE THE APPEALS BOARD TO AWARD COSTS FOR NONCOMPLIANCE WITH CERTAIN PROCEDURAL RULES ESTABLISHED BY THE BOARD OF SUPERVISORS FOR THE CONDUCT OF APPEALS BOARD'S PROCEEDINGS

The Board of Supervisors of the County of Santa Barbara ordains as follows:

SECTION 1.

Section 32-53 of Article IV (Assessment Appeals Board) of Chapter 32 of the Santa Barbara County Code is renumbered to be Section 32-53A.

Article IV  
Assessment Appeals Board

Sec. 32-53A. Duties

(a) The assessment appeals boards shall constitute the boards of equalization for the county and shall equalize the values of taxable property in the county for the purposes of taxation in the manner provided by the Constitution, the laws of the state and any rules or procedure hereafter adopted by the board of supervisors of the county.

(b) The assessment appeals boards shall hear applications pursuant to the Revenue and Taxation Code for a reduction in an assessment in cases in which the issue is whether or not property has been subject to a change in ownership, as defined in chapter 2 (commencing with section 60) of part 0.5, or has been newly constructed, as defined in chapter 3 (commencing with section 70) of part 0.5 of the Revenue and Taxation Code.

SECTION 2

Section 32-53B is added to Article IV (Assessment Appeals Board) of Chapter 32 of the Santa Barbara County Code as follows:

Article IV  
Assessment Appeals Board

Sec. 32-53B. Sanctions

(a) The assessment appeals board designated to hear an application for changed assessment may, upon notice and motion, award costs to a party to compensate said party for the other party's noncompliance with procedural rules established by the board of supervisors for the conduct of assessment appeals board's proceedings or hearings, or noncompliance with any order of the assessment appeals board. The assessment appeals board may award costs if the resolution establishing said procedural rules expressly states that the assessment appeals board may award costs pursuant to the county code. Also, the assessment appeals board may direct a party to apply for an award of costs. The assessment appeals board may award costs to a party to compensate the party for reasonable costs incurred by the party as a result of the other party's noncompliance, including, but not limited to, costs incurred by the party, the party's attorney, the party's expert or other witnesses, and reporter's costs. Costs may be assessed against the party, attorneys, agents or expert witnesses for the party. The assessment appeals board may award costs if:

- (1) The assessment appeals board grants a party leave to file a motion for costs or the assessment appeals board directs the party to file a motion for costs; or
- (2) A party, a party's attorney or an expert witness fails to obey a status conference order, a scheduling order, a final pre-hearing conference order, or the hearing procedures set forth in said procedural rules; or
- (3) No appearance is made on behalf of a party at a status conference or pre-hearing conference; or

- (4) A party, a party's attorney or a party's expert witness is substantially unprepared to participate in a status conference or a final pre-hearing conference, or if a party, a party's attorney or expert witness fails to participate in good faith in any conferences; and
  - (5) The assessment appeals board finds that the noncompliance was not substantially justified.
- (b) The procedures for an award of costs under subsection (a) of this section are:
- (1) At a status conference, final pre-hearing conference or at a hearing, a party may orally or in writing ask the assessment appeals board for leave to file a notice of motion to claim costs.
  - (2) The assessment appeals board may grant a party permission to file a motion for costs or direct a party file a motion for costs.
  - (3) If the assessment appeals board grants a party permission to file a motion for costs or directs that a party file a motion for costs, the assessment appeals board shall set a date for the service and filing of a motion for costs, and shall set a date, time and location for the hearing on the motion for costs. The assessment appeals board shall also set a date for the filing of an opposition and a reply to the motion. A motion for costs shall be served and filed within the time period set by the assessment appeals board for the filing of the motion.
  - (4) By declaration under penalty of perjury filed with the motion for the award of costs, the person claiming the costs shall set forth a detailed itemization of the costs incurred and the reasons for incurring the costs. The declaration shall set forth the basis for the claim and the costs incurred with a detailed statement of time spent or expense incurred, by date and a detailed description, and detailed reasons setting forth why such time or expenses were incurred as a result of the other party's or person's noncompliance with the said procedural rules.
- (c) The assessment appeals board may, in addition to the award of costs pursuant to subdivision (a) of this section, assess a monetary sanction in the amount not to exceed \$500.00 for each instance of noncompliance with said procedural rules or order of the assessment appeals board. Said assessment may be made against the party, attorney, agent or expert witness who failed to comply with said procedural rules and shall be



payable to the assessment appeals board to compensate it for its expenses incurred as a result of noncompliance with said procedural rules.

(d) For purposes of subsections (a) and (c) of this section, costs and monetary sanctions shall not exceed a total award of \$5,000.00 for each application for changed assessment. If more than one application for changed assessment, whether consolidated or not, is the subject of the conferences or hearings, the applications for changed assessment shall be considered as one application for purposes of awarding costs.

SECTION 3.

This ordinance shall take effect and be in force thirty (30) days from the date of its passage; and before the expiration of fifteen (15) days after its passage it, or a summary of it, shall be published once, with the names of the members of the board of supervisors voting for and against the same, in the Santa Barbara News Press, a newspaper of general circulation published in the County of Santa Barbara.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this \_\_\_\_\_ day of \_\_\_\_\_, 2002, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD

By \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chairperson  
Board of Supervisors of the  
County of Santa Barbara

APPROVED AS TO FORM:  
STEPHEN SHANE STARK  
COUNTY COUNSEL

By \_\_\_\_\_, Deputy

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