



**BOARD OF SUPERVISORS
AGENDA LETTER**

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Agenda Number:

**Submitted on:
(COB Stamp)**

Department Name: County Executive Office
Department No.: 012
Agenda Date: September 9, 2025
Placement: Administrative Agenda
Estimated Time: N/A
Continued Item: No
If Yes, date from: N/A
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): Mona Miyasato, County Executive Officer
Contact: Jacquelyne Alexander, Chief Deputy Clerk of the Board
SUBJECT: First Amendment to the 2021 Local Rules of the Assessment Appeals Boards 1 and 2 of Santa Barbara County

DocuSigned by:
Mona Miyasato
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County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: N/A

Auditor-Controller Concurrence

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- a) Adopt a Resolution approving the proposed amendment to the 2021 Local Rules (Local Rules) of the Assessment Appeals Boards 1 and 2 (Appeals Board) of Santa Barbara County for use in processing and deciding Applications for Changed Assessments; and
- b) Determine that the amendment of the Local Rules of the Appeals Board is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA guidelines section 15061(b)(3), finding that the activities are covered by the general rule that CEQA applies only to projects which have the potential for causing significant effect on the environment, and where it can be seen with certainty that there is no possibility that the activities in question may have a significant effect on the environment, the activities are not subject to CEQA.

Summary Text:

The Board of Supervisors is being asked to consider amendments to the **2021 Local Rules of the Santa Barbara County Assessment Appeals Boards 1 and 2**. These Local Rules provide a user-friendly guide for the public regarding tax assessment appeals procedures in Santa Barbara County.

Currently, the rules require that all complex cases (Assessment Appeal Application(s) in which the total amount of taxable value is \$30,000,000.00 or more for any one year) be scheduled for an Initial Case Conference within 120 days. However, this timeframe has proven challenging for all parties to meet. The proposed amendment would extend the deadline to 180 days, or as soon thereafter as practicable. This change was unanimously approved by the Appeals Boards at the June 9, 2025 annual Assessment Appeals Organizational Meeting and is recommended for adoption by the Board of Supervisors, as outlined in Assessment Appeals Board Resolution No. 25-01 (Attachment A).

Discussion:

The implementation of the Local Rules as currently written has revealed that the scheduling deadline for the initial case conference is infeasible. Despite collaborative efforts, many complex cases have failed to meet the 120 day scheduling requirement. The proposed amendment aims to establish a more achievable timeframe, thereby improving procedural efficiency and ensuring better compliance with scheduling expectations.

Background:

Adopted by the Board of Supervisors on January 11, 2022, the Local Rules offer a concise twenty (20) page guide to tax assessment appeal procedures. These rules were developed by an ad hoc committee and finalized after extensive review and input from both Assessment Appeals Boards, the Assessor, County Counsel, the Clerk of the Board, and the public. The Local Rules represent a collaborative effort, reflecting significant deliberation and the collective experience of all stakeholders.

Fiscal and Facilities Impacts:

None.

Special Instructions:

Please email a copy of the minute order to:

Lia Marie Graham, Deputy Clerk of the Board – Ligraham@countyofsb.org

Attachments:

Attachment A – Appeal Board Resolution Amending Local Rules

Attachment B – Redline Copy – Local Rules of the Assessment Appeals Board of Santa Barbara County

Attachment C – Final – Local Rules of the Assessment Appeals Board of Santa Barbara County

Attachment D – Chief Deputy Assessor Letter of Support

Attachment E – Board of Supervisors Resolution Adopting Amendments to the Local Rules

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Contact Information:

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Ligraham@countyofsb.org