



**BOARD OF SUPERVISORS
AGENDA LETTER**

Agenda Number:

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

Department Name: County Executive Office
Department No.: 012
For Agenda Of: January 11, 2022
Placement: Administrative
Estimated Time: N/A
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): Mona Miyasato, County Executive Officer
Contact Info: Jacquelyne Alexander, Chief Deputy Clerk of the Board
SUBJECT: Adoption of the 2021 Local Rules of the Appeals Board of Santa Barbara County

DocuSigned by:

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County Counsel Concurrence

As to form: Yes

Other Concurrence: N/A

As to form: N/A

Auditor-Controller Concurrence

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

- a) Adopt a Resolution repealing the 2003 Manual of Procedures and Guidelines for the Assessment Appeals Board and adopting 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 acceptance of the Resolution adopting 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 Resolution before the Board of Supervisors repeals the 2003 Manual of Procedures and Guidelines for the Assessment Appeals Board and adopts the Appeals Board revised procedural guidelines titled the *Local Rules of the Appeals Board of Santa Barbara County* (Local Rules), for the general public's use when appealing tax assessments. The Local Rules are designed to provide the public with a concise, quick and easy reference to the rules governing tax assessment appeals in Santa Barbara County, and promote efficiency in the conduct of tax assessment appeals proceedings.

The members of the Appeals Board approved the proposed Local Rules and voted unanimously to recommend that the Board of Supervisors adopt the rules. (*Resolution of the Santa Barbara County Assessment Appeals Boards 1 and 2*, Resolution No. 21-0, [**Attachment A**]).

Background:

The existing procedural guidelines governing assessment appeals proceedings date back to 2003. These guidelines total 106 pages, are divided into 18 sections, and were adopted by the Board of Supervisors and the Appeals Board by several resolutions throughout the years beginning in 1986. In its present form, the guidelines are fragmented and difficult to follow by the public.

The Appeals Board in an effort to update and streamline the 2003 procedural guidelines has drafted the proposed Local Rules of the Assessment Appeals Board of Santa Barbara County (**Attachment B**). The proposed Local Rules provide a quick and easy to follow 20-page guideline to tax assessment appeals proceedings. The Local Rules as revised, include important updates, but are not limited to the following:

- Rule 1 (Definitions) to help guide the public, and specific and easy to understand procedures for Complex Cases (Rule 10);
- Rule 10 (Procedural Rules for Complex Cases) to give the Appeals Board the discretion to treat any appeal as a complex case regardless of the taxable value of the property; and
- Rule 11 (Penalties for Non-Compliance with Rules) 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.

The proposed Local Rules were drafted by the ad hoc rules committee of the Appeals Board. The Local Rules were finalized after review and input from all members of the Appeals Board as well as from the Assessor's Office and the public. Accordingly, the proposed Local Rules are a product of a collaborative effort comprising a significant amount of deliberation and experience by Appeals Board members and of input from parties who appear before the Appeals Board.

Fiscal and Facilities Impacts:

None.

Special Instructions:

Please provide one original signed copy of the resolution to:

Natasha Carbajal, Deputy Clerk of the Board, 105 E. Anapamu Street, Santa Barbara, CA 93101

Attachments:

Attachment A: Appeals Board Resolution

Attachment B: Local Rules of the Appeals Board of Santa Barbara County

Attachment C: Board of Supervisors Resolution Adopting Local Rules

Authored by:

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