

EXHIBIT B

Policies and Procedures for Operation and Conduct of Hearings before the Assessment Appeals Board

Applications Are Available at the County Clerk-Recorders offices located at:
1055 Monterey Street, D120, San Luis Obispo, CA 93408 (805) 781-5080
5955 Capistrano Avenue, Suite B, Atascadero, CA 93422 (805) 461-6041
On the Internet: www.slocounty.ca.gov/clerk

JULIE L. RODEWALD
County Clerk-Recorder and Ex-Officio
Clerk of the Assessment Appeals Board

These Policies and Procedures are reviewed and/or amended annually by
both the Assessment Appeals Board and the Board of Supervisors

SCHEDULE OF HEARINGS, HEARING ROOM AND AGENDA

Hearings are to be held in the Board of Supervisors Chambers on Fridays, as scheduled. All hearings are at 9:00 a.m., or at such other time as the Board may direct, upon due notice. Calendar of Hearings will be confirmed at the reorganizational hearing ~~in held on the third Monday of~~ July of each year, ~~on the third Monday~~. All agendas will be posted, in a public place, a minimum of 72 hours prior to the hearing date.

CONFIRMATION OF SCHEDULED HEARING CARD

The Clerk's Office shall ~~attach include~~ a Hearing Date Confirmation Notice (Confirmation Notice) ~~confirmation card notice (Form BOE-305-CN) to in~~ each Notice of Hearing, along with information for the Applicant. ~~In addition, a note shall also be attached to notify the Applicant of on~~ the importance of returning the ~~confirmation card~~ Hearing Date Confirmation Notice, and to contact the Clerk if they did not receive a ~~confirmation card notice~~ Hearing Date Confirmation Notice. The Applicant is to return the ~~confirmation card notice~~ Hearing Date Confirmation Notice no later than 21 days prior to the scheduled hearing date. If ~~15 days prior to the hearing and~~ the Applicant has failed to return the ~~Hearing Date Confirmation Notice, or confirmation card notice, or~~ advise the Clerk that they will be present for the hearing, it shall be assumed that the Applicant will not appear and the hearing will not proceed. The application will be placed on the Agenda under "No Response ~~Card~~" and denied for non-appearance. Neither the Assessor nor the Clerk will prepare for the hearing. If the Applicant appears at the scheduled hearing and provides just reason for not responding ~~to the confirmation card~~, the Board may grant a continuance to the applicant to a date certain.

PROCEDURE FOR HEARING APPEALS

~~At the beginning of the hearing, t~~The Chairman may ask the Applicants for a time estimate to present their case, ~~at the beginning of the hearing. (Suggested time frame is 15-20 minutes.)~~ ~~After the calendar has been called T~~the Chairman may hear the shortest matters first. ~~(Suggested time frame is 15-20 minutes.)~~ When the Assessment Appeals Board has rendered its decision on an application, the issue of determining whether or not these values will need to be indexed will be determined by the Assessor. If it is determined that indexed values are required, the Assessor will advise the Assessment Appeals Board as to whether they can report those values on the date of the hearing or at the next scheduled Assessment Appeals Board hearing. The Assessment Appeals Board will take a formal action to accept the indexed values for reporting purposes. If the indexed values are to be brought back at the next scheduled hearing, the Assessment Appeals Board will take a formal action to continue the application to the next hearing date, indicating it is only for the purpose of reporting the indexed values.

ATTENDANCE AT HEARINGS

Board Members or scheduled Alternates unable to attend a scheduled session should advise the Clerk at least one week before the session. The Clerk shall endeavor to notify alternates of their required attendance at least one week prior to the session.

Continued Hearings: Every effort will be made to have the same Assessment Appeals Board members present at a continued hearing as were present at the first hearing. If this is not possible the applicant will be notified as soon as possible that they have the following options: (a) only have two members who were present at the first hearing hear the appeal; (b) continue the matter to another date when all three original members can hear the matter; (c) provide a copy of the ~~tape~~ audio from the first hearing to the Appeals Board member who was absent, so he/she can review what was discussed at the first hearing (this must be agreed to by the Applicant, Assessor and Assessment Appeals Board); (d) start the hearing over with ~~one-up to~~ three new members.

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POSTPONEMENTS OF HEARINGS

The Applicant and/or the Assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence. If the Applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in Section 1604 of the Revenue and Taxation Code, the postponement shall be contingent upon the Applicant's written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the Applicant. 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 period, but the Board, in its discretion, may grant such a request. Any subsequent requests for a postponement must be made in writing, and good cause must be shown for the proposed postponement.

Once a Waiver of Time has been approved and has reached the two (2) year time frame, the application(s) will be recalendared every six (6) months or sooner, until the matter is heard or withdrawn.

In the event of denial of a requested postponement, and subsequent Board action denying the appeal for non-appearance, the Assessment Appeals Board may, for good cause shown and filed within 60 days of the denial, entertain and grant a motion by the applicant for reinstatement of the appeal and rescheduling of same. The Board may condition its order for reinstatement and rescheduling of the appeal upon the signing of the form of agreement between the Applicant and the Board waiving the two (2) year time period as set forth in Revenue and Taxation Code Section 1604.

READING OF APPLICATIONS FOR REDUCTION OF ASSESSMENT

All applications for reduction of assessment before the Assessment Appeals Board shall be read aloud by the Clerk at the start of the hearing, unless such reading is waived by both parties and the Board.

ATTENDANCE AT HEARINGS

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WITHDRAWAL OF APPLICATIONS

All requests for withdrawal of applications must be filed with the Clerk using Form BOE-34-WD, Assessment Appeal Withdrawal, for action by the Assessment Appeals Board prior to final action on said matter. In the event the Assessment Appeal Withdrawal is not received by the scheduled hearing date, the Clerk will take those applications to the Board for denial.

STIPULATION AGREEMENTS

If the Assessor and Applicant have resolved the disputed issue a stipulation agreement must be signed by all parties and filed with the Clerk using Form BOE-35-S – Stipulation Agreement for action by the Assessment Appeals Board prior to final action on said matter. The Applicant is not required to appear at the hearing at which the Stipulation Agreement is presented to the Assessment Appeals Board. If the Board rejects the Stipulation Agreement, the application will be reset for hearing.

NOTICE OF DECISION AND FINDINGS OF FACT

The Board may announce its decision to the Applicant and Assessor at the conclusion of the hearing, or it may take the matter under submission. The decision becomes final when: (1) the vote is entered into the record at the conclusion of the hearing provided no findings of fact are requested by either party and all parties are present at the hearing or the hearing is subject to stipulation by both parties; (2) a written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the Board at the conclusion of the hearing. The Clerk shall issue a written notice of the decision no later

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than 120 days after the conclusion of the hearing; (3) a written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested. The County shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. If so requested by an Applicant or an Applicant's agent, the determination shall become final upon issuance of the findings of fact which the County shall issue no later than 180 days after the conclusion of the hearing. Such a request must be made by the Applicant or the Applicant's agent prior to or at 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 Section 1604 of the Revenue and Taxation Code, the Applicant shall agree in writing to extend the two-year period. The extension shall be for a period equal to 180 days from the date of the conclusion of the hearing.

The Board may request any party to submit proposed 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 or comment need be provided.

The fees for Findings of Fact are established as follows: **Simple Findings** - \$75.00 per application. **Complex Findings** - \$125.00 per application plus \$50 per hour for each hour of preparation after the first hour for those Findings. The fee for Findings will be required to be paid by the conclusion of the hearing and if the Complex Findings fee is to be used, the amount required as a deposit will be \$125.00 per application.

AUDIO RECORDING OF HEARINGS

All hearings shall be recorded and copies of said audio is available for a fee set by the County Board of Supervisors and may be obtained from the Clerk. Request for audio recordings may be made at any time, but not later than 60 days following the final determination by the Assessment Appeals Board.

WITHDRAWAL OF APPLICATIONS

~~All requests for withdrawal of applications must be filed with the Clerk using Form BOE-34-WD, Assessment Appeal Withdrawal, for action by the Assessment Appeals Board, prior to final action on said matter. Oral requests for withdrawal will be tentatively accepted by the Clerk, pending written notice from the applicant. In the event the written withdrawal is not received by the scheduled hearing date, the Clerk will take those applications to the Board for denial. The Applicant is not required to appear at this hearing.~~

STIPULATION AGREEMENTS

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Adopted 0712/201301/2014