



# **Assessment Appeals Boards and Hearing Officers**



## **Rules of Procedure**

*Adopted by the Orange County  
Board of Supervisors on October 28, 2025*

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## FUNCTION AND JURISDICTION OF BOARD AND HEARING OFFICERS

To ensure fair property assessments, the Assessment Appeals Boards (AAB) and Hearing Officers conduct hearings when there are disputes between taxpayers and the Office of the Assessor. They adjust property assessments as needed and direct the Assessor to make changes, additions and cancellations to the local roll.

### Functions of the Hearing Officers and Assessment Appeals Boards

- **Equalizing Assessments:** After proper notice, they may increase or, upon application, lower or sustain individual assessments to achieve equalization and determine value allocation on the local tax assessment roll.
- **Reviewing Penalty and Escaped Assessments:** They adjust penalties and escaped assessments, except those made under Revenue and Taxation Code Section 531.1.
- **Determining Property Classification:** They classify property within general categories such as real property, improvements, and personal property, which may affect tax exemptions.

Hearing Officers and Boards do not have the authority to assess or reassess property. Their role is to ensure the Assessor and his/her staff have performed their duties impartially and to equalize valuations based on evidence presented. They operate in a quasi-judicial capacity, making determinations on property valuation and related legal issues.

### Limitations of Hearing Officers and Assessment Appeals Boards

The Hearing Officers and Assessment Appeals Board cannot:

- Grant or deny tax exemptions or review exemption denials.
- Adjust the entire assessment roll.
- Extend the deadline for filing equalization applications.
- Waive or remove penalties for late tax payments.
- Reduce assessments for damage, destruction, or depreciation occurring after the lien date.
- Change tax rates.
- Consider a taxpayer's ability to pay when making decisions.

## RULE NUMBER 1 – STATE LAW

All provisions of the California Constitution, the California Revenue and Taxation Code and Property Tax Rules of the California State Board of Equalization are hereby adopted and incorporated by reference into these Rules. Statements in these Rules describe procedures and requirements of the Orange County Assessment Appeals Board and Assessment Hearing Officers and may not reflect all legal requirements that govern assessment appeals. If there is any conflict between these Rules and any California constitutional or statutory provision the constitutional or statutory provision will supersede and invalidate any conflicting Rule provision.

## RULE NUMBER 2 – DEFINITIONS

For the purpose of these Rules, the following definitions are set forth below:

**“Appeal” or “Application”** means a complete “Assessment Appeal Application” form filed with the Clerk of the Assessment Appeals Board.

**“A.P.N” or “Parcel Number”** means the Assessor’s Parcel Number assigned to identify every parcel of real property in the County. The A.P.N. will appear on all correspondence received from the Assessor relating to that particular property parcel.

**“Applicant”** means a taxpayer who has filed an “Assessment Appeal Application” form.

**“Application/Property Previously Adjudicated”** means that all or a portion of an assessment was heard and considered previously by another Assessment Appeals Board or Hearing Officer. See Rule 5- Application, Section 1 for the Assessment Appeals Board’s assumptions and requirements.

**“Assessee”** is the person to whom property tax is assessed.

**“Assessed Value”** means the property value established by the County Assessor using various appraisal techniques and/or methods.

**“Assessment Number”** is the number assigned by the Assessor to identify unsecured property such as boats, aircraft, business property, leased property, etc.

**“Assessor”** is the Assessor of the County of Orange.

**“Authorized Agent”** is one who is directly authorized in writing by the Applicant to represent the applicant in an assessment appeals proceeding using an Orange County prescribed Agent’s Authorization Form COB305A.

**“Bill Number”** is the same as the assessment number.

**“Board” or “AAB”** is one of the Assessment Appeals Boards of the County, including any special alternate Assessment Appeals Board appointed as permitted by California law.

**“Board Member”** is a member of the Assessment Appeals Board appointed by the County Board of Supervisors.

**“Brief or Briefs”** is a written document submitted to an Assessment Appeals Board presenting a legal argument.

**“Continuation”** is the continuance of a hearing to another date after formal evidence and/or testimony has been received from one or more of the parties. The same Assessment Appeals Board Members must hear the continued matter.

**“County”** is the County of Orange.

**“Code”** is the California Revenue and Taxation Code.

**“Chair”** is the Chair of the Assessment Appeals Board Panel during an Assessment Appeals hearing.

**“Clerk”** is the Clerk of the Assessment Appeals Board.

**“County Legal Advisor”** is an attorney from the Office of the County Counsel of the County of Orange representing the Board, Hearing Officer, or Clerk.

**“Equalization”** The Assessment Appeals Board's determination of the property's correct full value.

**“Escape Assessment”** is an assessment on property that should have been included on the local roll but was omitted from a proper assessment.

**“Filing Period”** is the specific time frame during which you can submit an Assessment Appeal Application.

**“Full Cash Value” or “Fair Market Value”** is the value provided in sections 110 and 110.1 of the Revenue and Taxation Code.

**“Full Value”** is the value provided in Section 110.5 of the Revenue and Taxation Code.

**“Hearing”** An Assessment Appeal hearing is a formal process where taxpayers can challenge the county's assessed value of their property and present evidence to seek a tax reduction.

**“Hearing Officer”** an individual appointed by the County Board of Supervisors under Section 1636 of the Revenue and Taxation Code to oversee and conduct hearings on assessment appeals.

**“Lien Date”** is the date that all taxable property is assessed annually for property tax purposes as of 12:01 a.m. on January 1. This is called the lien date because on this day, taxes become a lien against all real property assessed on the secured roll.

**“Party”** is the applicant; applicant’s authorized agent and the Assessor.

**“Person Affected”** is any person or entity with a direct economic interest in paying property taxes for the valuation date in question. This includes the property owner, a lessee obligated to pay the property taxes under a lease, and a property owner who acquires an interest after the lien date but remains responsible for the taxes related to the lien date.

**“Postponement”** or **“Rescheduled”** is the resetting of a hearing date by either or both of the parties prior to the submission of formal evidence or testimony relating to the issues of the assessment appeals application.

**“Rules”** are the Orange County Assessment Appeals Board and Hearing Officer Rules of Procedure.

**“Supplemental Assessment”** is an assessment to establish changes in value due to changes in ownership or new construction, which occurred after the local roll was compiled.

**“Waiver 1604(c)”** is a document that waives the requirement that an appeal be heard within the statutory 2-year period. This executed document may be required when requesting an alternate hearing date, appeal was incomplete, requested to reopen and appeal when denied for lack of appearance, or any other applicant request/action that would impede the County’s ability to hear and decide an Appeal within the 2-year period.

## **RULE NUMBER 3 – AUTHORIZATION AND DIRECTION TO CLERK**

The Clerk is authorized and directed to take all actions and to do all things necessary to comply with and carry into effect every provision of these Rules as well as all other provisions of law which relate to assessment appeals. The Clerk is also directed to make all required or beneficial forms, brochures, pamphlets and other information available to the public on the Clerk of the Board website and at their physical location for the convenience of Orange County taxpayers.

The Clerk is further directed to review all assessment appeals-related information annually and to make such modifications as may be necessary to ensure all information is current and accurate and approved by the State Board of Equalization when required. The Clerk is authorized to compensate Assessment Appeals Board members and Hearing Officers for mileage expenses at the Standard IRS mileage rate.

## RULE NUMBER 4 – LIMITED JURISDICTION OF HEARING OFFICER

- A. Statutes governing the authority of Hearing Officers are found in California Revenue and Taxation Code Sections 1636 *et seq.*
- B. While Assessment Appeals Boards can conduct hearings on applications of all types and amounts, Hearing Officers may conduct hearings only on applications where:
  - The applicant is the assessee and has filed a timely application under section 1603 of the Revenue and Taxation Code;
  - The Applicant has requested that a Hearing Officer conduct the hearing.
  - The property subject to the Application is a single-family dwelling, condominium, cooperative, or a multiple-family dwelling of four units or fewer, regardless of value.
- C. These Rules of Procedure apply to Hearing Officers, except where specifically noted otherwise.
- D. The decision of the Hearing Officer is final and may not be appealed to the full Board. The Board has no authority to amend, deny, return, or reconsider the decision of the Hearing Officer. Findings of Facts are NOT available at a hearing before a Hearing Officer.

## RULE NUMBER 5 – APPLICATION

No change in assessment can be made unless an “Assessment Appeal Application” form is filed with the Clerk, according to the procedures described in this Rule.

- A. **WHO MAY FILE.** An application may be filed by a property owner, or by the owner’s spouse, parent, child, registered domestic partner, or authorized agent, corporate officer or designated employee, or by any person having a direct economic interest in the payment of the property taxes. If the Application is made by an authorized agent other than an attorney licensed to practice in the State, the “Authorization” portion of the Application form must be fully completed and signed by the person affected. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted. If the applicant is a corporation, the “Authorization” must be signed by an officer or individual authorized by the corporation.

Said corporate authorization may be requested by the Clerk to ensure appropriate execution of appeal. If the application is made by an attorney licensed in the State of California who has been retained and authorized by the applicant to file the application, contact information must be provided that includes the attorney's name, address and telephone number. Attached Agent Authorization forms are permitted with the initial application by completing and attaching an Orange County prescribed Agent's Authorization Form COB305A. *NO other type attached authorization will be accepted, unless it confirms to State Board of Equalization Rule 305(a).*

- B. SIGNATURE AND VERIFICATION.** The Application must be submitted using the current form prescribed for Orange County, which is available on the Clerk of the Board's website or at Clerk of the Board's office. It may also be filed online through the Clerk of the Board's website. The Application must be signed by the applicant or their authorized agent and include a declaration under penalty of perjury that the statements made in the application are true. Applications can be signed and verified electronically via DocuSign and submitted through Clerk of the Board's website
- C. WHERE TO FILE.** The Application must be filed with the Clerk. **Appeal Application forms may not be filed by facsimile transmission.**
- D. FORM AND CONTENTS.** The Application form used to file assessment appeal is prescribed by the State Board of Equalization. A *separate* Orange County Application form must be filed for each property assigned an individual Assessor's Parcel Number and/or Assessment Number for each tax roll year being appealed. Any required attachment (such as assessment notices or tax bills) must be included with the Application form.

To be valid, completed Applications ***must*** include **all** the following applicant –provided information:

- Name and mailing address of the applicant.
- Name and mailing address of the applicant's agent, if any.  
A description of the assessed property sufficient to identify it on the local roll. The 8-digit "A.P.N." (Assessor's Parcel Number) for secured property which appears on all correspondence mailed by the Assessor and/or the assessment number for unsecured property.
- The applicant's opinion of the value of the property on the valuation or lien date (January 1) of the year being appealed.
- The taxable value on which the assessment of the property was based.



- The facts relied upon to support the claim that the Board should order a change in the assessed value of the property or base year value or classification of the subject property.
- The original signature of the applicant or his or her authorized agent. The application can also be signed via DocuSign.

Applications that do not include all the above information are invalid due to incompleteness and cannot be acted upon by the Board or Hearing Officer.

**E. INCOMPLETE STATUS.** The Clerk will notify each applicant, and/or their authorized agent, of any missing information that results in an application incomplete and invalid. This notice shall include an explanation of the deficiency, a request for the required information to correct it and a warning that failure to provide the missing information within 30 days from the notice date will result in the application being denied as incomplete, the appeal being closed and no further action being taken. If the missing information is provided to correct the deficiency within the 30-day period, the application will be deemed valid upon condition and the applicant or authorized agent executes a 1604(c) Waiver Agreement form waiving the two-year statutory deadline for hearing appeals under Revenue and Taxation Code Section 1604(c).

**F. TIME FOR FILING.** To be considered valid, an application must be filed with the Clerk during the appropriate filing period prescribed by Revenue and Taxation Code Section 1603.

**1. Regular Filing Period.** The filing period for a regular assessment is from July 2 to November 30, inclusive. During the July 2 through November 30 filing period, applicants may file:

- Decline in value appeals
- Annual Base year value appeals
- Appeals of exempt value allocations
- Annual Property Statement penalties assessed under R&T Code Sections 463, 503 and 504.
- An application filed by personal delivery must be received at the Assessment Appeals office no later than 5:00 p.m. on the last day of the filing period.

- An application sent by mail with prepaid postage, properly addressed and bearing a U.S. postmark date no later than the last day of the filing period will be considered timely filed. If the postmark date is later than the deadline, the Clerk may still determine the application was filed on time if satisfactory proof, such as a Post Office certificate of mailing, is provided to show it was mailed within the filing period. If mailing an application close to the deadline, it is strongly recommended to obtain and retain a certificate of mailing for the sender's records. If November 30<sup>th</sup> falls on Saturday, Sunday or legal holiday, an application mailed and postmarked on the next business day will be considered filed within "the time period beginning July 2 and continuing through and including November 30." If the County's offices close before 5 p.m. or remain closed for the entire day on any of the specified dates, that day will be treated as a legal holiday for purposes of this provision.

An application filed electronically through the Assessment Appeal's website by individuals who are registered with the clerk and who have electronically submitted a timely application using OC clerk's online system will be considered timely if it is successfully submitted before the deadline.

## **2. Assessment Made Outside the Regular Assessment Period.**

Supplemental assessments and roll corrections made outside the regular assessment period must be filed with the Clerk no later than 60 days after the date on which the assessee was notified of the assessment by the Assessor's office.

- **Other Appeals Outside Regular Assessment Period** Applications for other changes of assessment made outside the regular assessment period must be filed as follows:
- **Calamity or Misfortune Appeals.** An appeal application for property damage caused by misfortune or calamity must be submitted within six months from the notice date on the Assessor's Notice of Reassessment Due to Calamity or Misfortune, which is mailed to the assessee. To determine the six-month deadline, count forward from the notice date to the same calendar day in the six-month. For example, if the notice date is January 10<sup>th</sup>, filing deadline would be July 10<sup>th</sup>.
- **Escaped Assessment Appeals.** When the Assessor identifies property that was not assessed or was under-assessed due to a business audit or other means of discovery, it becomes subject to an escape assessment. The taxpayer has 60 days from the date of the final **Notice of Enrollment of Escaped Assessment** to submit an application. The final notice is defined as one of the following:
  - **Notice of Enrollment of Escaped Assessment.** However, a Notice of "Proposed" Assessment does *not* qualify as a final notice; or

- **Notice of Audit Results** only when the audit adjustment does not lead to a tax bill for the assessee or results in a refund to the assessee.
  - **Penalty Assessment Appeals.** If the Assessor imposes a penalty for failing to file or for the fraudulently filing a Change of Ownership Statement (COS) under Revenue and Taxation Code Section 482, the taxpayer has 60 days to file an appeal. The deadline is 60 days from the date of notification or 60 days from the tax bill displaying the penalty, whichever comes first.
- G. FILED UNTIMELY STATUS.** When an application is received by mail or personal delivery on the date which is *after* the deadline, the Clerk is directed to notify the applicant and/or their authorized agent of the untimely filing status that results in the Clerk's inability to accept. The Clerk's notice shall contain an explanation of the untimely filing, a request for evidence of timely filing if any is available, and a warning that unless evidence is presented to demonstrate the timely filing of the application within 30 days from the date of the notice, the application will be rejected by the Clerk as untimely filing and the appeal will be closed.

If proof, such as a certificate of mailing, signed delivery receipt, or similar documentation, is submitted within the 30-day period and the Clerk determines it sufficiently demonstrates the application was filed on time, the application will be considered valid. This is contingent upon the applicant or agent signing a 1604(c) Waiver Agreement, which waives the 2-year statutory deadline for hearing appeals under Code Section 1604(c).

If evidence is provided within the 30-day period which, in the Clerk's judgment does not adequately demonstrate the timely filing of the application, or the applicant refuses to execute any required declarations and/or 1604 (c) Waiver Agreement, the Clerk shall consider the application as untimely filed. The appeal will then be closed without and further action. The applicant may appeal the action of the Clerk in writing 30 days of the notice of rejection and have the matter calendared before the Board for a hearing on the merits of the timeline of the appeal. Upon appeal, a final determination of the timelines will be made by the Board. The applicant will be given notice of the hearing date and time where he or she will have the opportunity to present evidence. If the Board determines that the evidence demonstrates that the application was filed within the appropriate time requirements, the Board will declare the application filed timely and the application will be scheduled for hearing on the merits of the appeal at the future date.

If the Board determines that the application was *not* filed within the required timeframe, it will deny the application due to a lack of jurisdiction to hear untimely filings, and the appeal will be closed.

- H. ESCAPE – AUDIT FILINGS.** If an audit reveals property subject to an escape assessment and the applicant wishes to contest both the personal property assessment and the original real property assessment under Revenue and Taxation Code 469 (b) (3), provided the real property assessment has not been previously adjudicated by the Assessment Appeals Board, the following procedures must be followed:
1. If unsecured and secured properties are valued separately, **separate applications** must be filed for each, one for the secured and one for unsecured property.
  2. If unsecured and secured properties are **jointly assessed** on the secured roll, **only one application** is required.
- I. PERSONAL PROPERTY ASSESSMENTS AND PREVIOUSLY ADJUDICATED PROPERTY/APPLICATIONS.** To ensure a thorough and fair hearing process, as well as the proper identification of previously adjudicated properties, the Assessment Appeals Board requires a full review and deliberation of all applications brought before it. This review includes every item, category, or class of property, or any portion thereof, ensuring a comprehensive determination of value, including any stipulations agreed upon by both the Assessor and the applicant or their agent. If the applicant, their agent or the Assessor wishes to exclude any items, category, or portions of property from the Board’s consideration, they must clearly identify in writing on the hearing in writing and on the hearing’s audio recording exactly what is or is not being considered. This must be done before the Board’s final determination of value. Any item, category, or class of property that is not explicitly identified in writing and on the audio recording as excluded will be considered accepted and unchallenged by the applicant, their agent, or the Assessor, and will be enrolled as assessed.
- J. DUPLICATE OR PREVIOUSLY ADJUDICATED APPEALS.** Under R&T Code Section 1603.5 (a) & (b) the Clerk will only accept the first appeal received and may reject all other duplicate appeals. An appeal received that has been previously adjudicated will be considered a duplicate of the adjudicated appeal. An appeal that corrects or amends a previously filed application and is received within the same filing period will be considered the corrected/amended appeal (see Rule 6A). Duplicate appeals may be rejected by the Clerk, and such rejections are not appealable to the Assessment Appeals Board or Hearing Officer.
- K. CONSOLIDATION OF APPLICATIONS.** The Board may, on its own initiative or at the timely request of the applicant(s) or the Assessor, consider applications that involve the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the Board will notify all parties involved. Additionally, the Board may direct the Clerk to consolidate applications that meet these criteria.

## RULE NUMBER 6 – AMENDMENTS AND CORRECTIONS

The intent of the rules is to allow taxpayers who are unfamiliar with the property equalization process an opportunity to correct or amend an application as long as they fall within the guidelines set forth in this Rule. It is not the intent to allow the taxpayer or their agents to request additional relief from the original request. For example, an applicant appealing an escape assessment cannot amend their application at a hearing to include an appeal of a base year value. Furthermore, the Board has the discretion to approve or deny any amendments. The guidelines are as follows:

### **A. BEFORE EXPIRATION OF THE FILING PERIOD:**

- An applicant or an applicant's agent may amend an application until 5:00 p.m. on the last day of the filing period.

### **B. AFTER THE FILING PERIOD HAS EXPIRED:**

- An invalid application may be corrected in accordance with Rule 5(e).
- The applicant or their agent may amend an application provided that the effect of the amendment is not to request relief additional to or different in nature from the original requested.
- Upon request by the applicant or their agent, the Board may, at its discretion, allow amendments to the application. This may include permitting the applicant or their agent to present additional or alternative facts in support of a reduction in assessment or to modify the property details listed on the application.
- The applicant or their agent shall state the reasons for the request, which shall be made in writing and filed with the Clerk prior to any scheduled hearing or may be made stated at the hearing. If made in writing, the Clerk will provide a copy to the Assessor.
- As a condition to granting a request to amend an application, the Board will require the applicant to sign a 1604 (c) Waiver Agreement extending the 2-year period provided in Revenue and Taxation Code Section 1604 (c).
- If a request to amend is granted, and upon the request of the Assessor, the hearing on the matter will be continued or postponed by the Board for no less than 45 days, unless the parties mutually agree to a sooner date.



### C. **AT THE HEARING.**

- An applicant or their agent shall be permitted to present testimony and other evidence at the hearing to support a full value that may be different from the opinion of value stated on the application. The presentation of such testimony or other evidence will not be considered a request to amend or an amendment of the application.
- An applicant may, however, revise the opinion of value stated in his or her application because the opinion of value relates only to the quantum or amount, and not the type of relief requested.

## RULE NUMBER 7 – EXCHANGE OF INFORMATION

**A. REQUEST BY APPLICANT OR ASSESSOR.** An exchange of information can help both parties better understand the reasons behind their differing valuations. If the assessed value of the property, before applying any exemptions (such as a homeowner's or veteran's exemption) is within \$100,000 of the applicant's stated value, the applicant may request an exchange of information with the Assessor. If the assessed value exceeds \$100,000, either the applicant or the Assessor may request an exchange of information.

Requests must be submitted in writing to both the Clerk and to the other party at least 30 days before the hearing. The requesting party must provide their opinion of value along with any supporting evidence. While the Clerk does not require copies of the valuation documents, they should be informed of any exchanged materials. The request must also include the basis for the requesting party's valuation, along with the following details:

- Comparable Sales Data. (If the opinion of value is supported by evidence of comparable sales, refer to Rule No. 21; paragraph B (1) for more details on admissible comparable sales data.)
- Income Data. (If the opinion of value is Cost Data. supported by evidence of replacement cost, refer to Rule No. 21, paragraph B (3) for more details on admissible cost data.)

**B. DATA TO THE OTHER PARTY.** If the requesting party submits the required data within the specified timeframe, the other party must respond by mail at least 15 days before the hearing. The response must outline the basis for their opinion of value and comply with Rule No. 21, paragraph B. The responding party must send their reply to the address listed on the application or directly to the Assessor, as appropriate, and notify the Clerk of their response, including a list of the documents exchanged.

- C. **PROHIBITED EVIDENCE: NEW MATERIAL CONTINUANCE.** Whenever information has been exchanged pursuant to this regulation, the parties may not introduce new evidence unrelated to the evidence covered in the exchange unless both parties consent to the introduction of the new evidence. However, at the hearing, each party may introduce new material that is directly related to the information previously exchanged. If a party presents new material at the hearing, the other party, may request, a continuance. Upon request, a reasonable extension shall be granted to gather and present a response at a future hearing.
- D. **TRANSMISSION OF EXCHANGED DOCUMENTS.** For the purpose of determining the initiation date of the exchange, the operative date shall be the postmark date affixed by the US Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information. Both parties must complete the exchange of information at least 10 days before the hearing.

## RULE NUMBER 8 – NOTICES

All notices required or permitted under these Rules must be in writing.

- A. **CLERK’S NOTICE OF HEARING.** Once a complete application is submitted on time, the Clerk will schedule the appeal hearing as soon as possible and notify the applicant and their authorized agent by mail at the address provided in the application. The notice will include the date, time and location of the hearing and will be sent at least 45 days in advance unless the Assessor and the applicant or their agent agree to a shorter notice period, as permitted under Section 1605.6 of the Revenue and Taxation Code. The Clerk will notify the Assessor of the hearing details. If the hearing is rescheduled or continued for any reason, whether at the request of the applicant, Assessor, Board or Hearing Officer, a 10-day notice will be provided unless waived by both parties or the hearing is postponed to a specific date and time while both parties are present.
- The Clerk may request the Assessor and the applicant, or their authorized agent provide written time estimates and statements of readiness to facilitate scheduling major appeals when both parties are prepared for the hearing. This ensures that sufficient time is allocated for each case to be heard in a single session. If the parties fail to submit time estimates and statements of readiness at least 21 days before the scheduled hearing, the Board may reschedule or continue the hearing to a specific date and time. The Clerk will make every effort to accommodate requests for specific hearing dates and times if such requests are submitted by stipulation, signed by all parties and accompanied by a 1604 (c) Waiver Agreement form to extend the 2-year statutory deadline for hearing appeals, as outlined in Revenue and Taxation Code Section 1604 (c).
- B. **REPLY NOTICE.** The Notice of Hearing will include a Reply Notice, which must be returned to the Clerk to confirm the applicant’s or their authorized agent’s attendance, request a one-time postponement, or withdraw the application. This Reply Notice must be submitted at least twenty- one 21 days before the scheduled hearing date. If the Reply

Notice is not postmarked, emailed or faxed at least 21 days before the hearing date, and the applicant is present on the hearing date, the Board will reschedule the hearing unless both the Assessor and the applicant or their agent agree to proceed with the value hearing.

**C. NOTICE OF INCREASE OF ASSESSMENT ON BOARD'S OWN MOTION.** If the Board intends to raise an assessment on its own motion without a pending application for reduction, it will provide notice of the hearing to both the assessee and the Assessor at least 20 days in advance. This notice period may be waived by the assessee or their agent in writing before the hearing or orally at the hearing. A shorter notice may also be agreed upon by both the Assessor and the assessee or their agent. The notice will be mailed to the assessee's most recent address on file in the Assessor's records.

**D. ASSESSOR'S NOTICE OF INTENT TO REQUEST A HIGHER VALUE.** If the Assessor intends to request at the hearing that the Board or Hearing Officer establish a higher assessed value than what is currently on the roll and plans to present evidence in support of the increase, they must notify the applicant or their authorized agent in writing. This notification must be delivered personally or mailed to the address provided in the application, with a copy sent to the Clerk, at least 10 days before the hearing.

To facilitate hearings of this nature, the Assessor must first demonstrate that the required notice was provided at least 10 days before the hearing. The Board or Hearing Officer will then request the Assessor to present their evidence first.

Upon receiving the Assessor's notice of intent to request a higher value, the applicant may not abandon or withdraw their appeal without the consent of the Assessor.

**E. NOTICE OF BOARD'S DECISION.** The Board or Hearing Officer may either announce the decision to the applicant and the Assessor at the conclusion of the hearing or take the matter under submission. In either case, the Clerk will notify both parties of the final decision. The notice to the applicant and their authorized agent will be mailed to the address provided in the application within 10 days of the decision or, within 120 days after the conclusion of the hearing.

**F. TIMEFRAME FOR ALL NOTICES TO APPLICANT.** The Clerk will issue an initial "Notice of Hearing" to both the applicant and the Assessor at least 45 days before the scheduled hearing, unless the applicant or their agent and the Assessor agree, either orally or in writing, to a shorter notice period. Any subsequent hearing notices will be provided with a minimum of 10 days' notice in accordance with R & T Code Section 1605.6. All notices, except for the initial "Notice of Hearing" sent to the applicant and/or Assessor, shall be provided with a minimum of 10 days' notice.

## RULE NUMBER 9 – PUBLIC HEARINGS

Board and Hearing Officer hearings are open to the public. However, if the evidence presented includes trade secrets (e.g., formulas, manufacturing processes, etc.) that the applicant wishes to keep confidential, the trade secrets portion of the hearing may be closed to the public upon the applicant's request. Any transcripts and/or exhibits containing trade secrets will be kept confidential by the Clerk both during and after the hearing and decision. Once the evidentiary portion of the hearing concludes, the Board or Hearing Officer may take the matter under submission and deliberate in private in reaching a decision. The decision of the Board or Hearing Officer shall be announced on the public record. Neither party may engage in ex-parte communication with the Board. Based in the proper evidence presented, the Board shall determine the full value of the property, including land, improvements, and personal property subject to the hearing. This determination must be supported by a preponderance of the evidence presented during the hearing.

The applicant must personally appear at the hearing or be represented by an agent. If represented by an agent, the agent must be thoroughly familiar with the facts of the case before the Board. Any representative appearing on behalf of the applicant must provide the Clerk with a signed agent's authorization. If the appeal was submitted online and no authorization was attached, the Board may require the agent to present the original at the hearing. This requirement does not apply to California-licensed attorneys retained by the applicant, co-owners of the property; corporate officer or authorized agents, or the applicant's spouse, child, or parent.

## RULE NUMBER 10 – PREHEARING CONFERENCE

A. This Rule establishes the Boards' authority to conduct prehearing conferences. The purpose of a prehearing conference is to address and resolve various procedural matters, including but not limited to clarifying and defining issues, reviewing the status of exchange of information requests, stipulating to agreed-upon matters, consolidating applications for a single hearing, bifurcating hearing issues, and scheduling a date for the Board to consider evidence on the merits of the application. A prehearing conference may be scheduled by the Clerk at the request of the applicant or their authorized agent, the Assessor, or at the direction of the Board.

- If the request is made by the applicant or their authorized agent, the applicant must execute a 1604(c) Waiver Agreement, indefinitely extending the 2-year statutory deadline.
- The Assessor or the Board shall not request a prehearing conference if the application is within 120 days of the statutory 1604(c) deadlines, unless the applicant has an executed 1604(c) Waiver Agreement on file with the Clerk.

- Any request for a prehearing conference must be in writing and clearly outline the issues, purpose and intent of the hearing, as well as the estimated length of the hearing, to ensure all parties can adequately prepare. The requesting party must also provide the Clerk and the other party with a summary of issues to be addressed. No additional issues may be raised at the hearing unless all parties agree, either orally or in writing, to discuss specific additional issues.
- B. The Clerk shall schedule the prehearing conference and notify the applicant or their authorized agent, the Assessor, and Board counsel of the date, time, and location. Notice of the conference shall be provided at least 30 days in advance, unless the Assessor and the applicant agree, either orally or in writing, to a shorter notice period. The notice shall also include a copy of the written request submitted by the requesting party.
  - C. All initial briefs or other written materials to be presented at the prehearing conference must be submitted to the Clerk and other parties no later than 15 days before the scheduled conference.
  - D. All response briefs must be submitted to the Clerk and other parties no later than seven days before scheduled conference.
  - E. At its discretion, the Board may require the requesting party to submit prehearing or post-hearing briefs or statements to identify and clarify issues relevant to the appeal.
  - F. The Board may direct a party to prepare an order reflecting the decisions and conclusions reached during the prehearing conference. This order must be submitted to the Clerk and other parties (e.g., Assessor, applicant/authorization agent, Board counsel) no later than 15 days before the hearing to determine value, or as otherwise directed by the Board. Decisions and conclusions made by the Board at the prehearing conference shall be considered final and will not be reheard during the value determination hearing.

## RULE NUMBER 11 – POSTPONEMENTS/RESCHEDULES, CONTINUANCES

**Postponing/Rescheduling** a hearing occurs when the Board or Hearing Officer adjourns the hearing before any evidence or testimony is presented, assigning a future date and time for the initial presentation of evidence on the same appeal. Details on rescheduling hearings are outlined in paragraph (A) below.

**Continuing** a hearing occurs when the Board or Hearing Officer adjourns the hearing after evidence or testimony has been submitted, setting a future date and time to resume the hearing. Continuance requirements are discussed in paragraph B below. In summary, a hearing can only be postponed or rescheduled if no formal evidence or testimony has been presented.

Once evidence or testimony is introduced, any delay must be treated as a continuance. Continuances must be heard by the same Assessment Appeals Board Panel or Hearing Officer, particularly if additional information is required or if the appeal is modified after evidence is considered at the request of the Assessor.

**Postponement/Reschedules/Continuances By:**

**A. The Clerk**

The Clerk is authorized to make such postponements when, in their judgment, the following circumstances exist:

1. Postponement/Reschedules Requested by Applicant:

- a. The request to postpone must be submitted in writing at least 21 days before the scheduled hearing date; and
- b. If the request is made less than 21 days prior to the deadline provided in Revenue and Taxation Code: A 1604(c) Waiver Agreement executed by the Applicant indefinitely extending the 2-year statutory deadline for the appeal must be on file with the Clerk; and either
  - (i) the Applicant must not have previously been granted a request to reschedule or to continue the appeal, or
  - (ii) all parties stipulate in writing to a postponement including the execution and filing. At the hearing a 1604(c) Waiver Agreement.

2. Postponement/Reschedules Requested by Assessor:

- a. The request must be submitted in writing at least 21 days before the scheduled hearing date; and
- b. The request must be submitted more than 121 days prior to the 2-year deadline for the appeal contained in Revenue and Taxation Code section 1604(c); and
- c. Either (i) the Assessor has not previously been granted a request to reschedule or to continue the appeal, or (ii) all parties stipulate in writing to a postponement including the execution and filing of a 1604(c) Waiver Agreement.

**B. The Board or Hearing Officer**

The Board or Hearing Officer may grant postponements or continuances where, in their judgment and/or discretion, the following circumstances exist.

- 1. Requests By Applicant. At the discretion of the Board or Hearing Officer, a hearing may be continued if the applicant requests it on the date of the hearing, provided that:
  - a. A 1604 (c) Waiver Agreement form is on file or is submitted by the Applicant; and
  - b. The Applicant demonstrates good and reasonable cause why a continuance should be granted.

2. Continuance Requested by Assessor. At the discretion of the Board or Hearing Officer, a hearing may be continued if the Assessor's requests it on the date of the hearing, provided that:
  - a. The request is not made within the last 120 days of the 2-year statutory deadline for hearing appeals under Code Section 1604(c) and the hearing is continued to a specific date within the 2-year statutory deadline for hearing appeals under Code Section 1604(c); and
  - b. The Assessor demonstrates good and reasonable cause for requesting the continuance.
3. Continuance On Board's Own Motion.  
 Following the introduction of evidence, the Board or Hearing Officer may continue a hearing to allow additional time for the presentation of evidence, to obtain additional evidence, or whenever, in their discretion, a continuance is beneficial or necessary, provided that:
  - a. The continuance is not within the last 120 days of the 2-year statutory deadline for hearing appeals under Revenue and Taxation Code Section 1604(c).
  - b. The hearing is continued to a specific date within the 2-year statutory deadline for hearing appeals under Revenue and Taxation Code Section 1604(c).
  - c. A signed 1604 (c) Waiver Agreement form to extend the 2-year statutory deadline for hearing appeals under Revenue Taxation Code Section 1604 (c) is on file or is submitted to the Clerk.

## RULE NUMBER 12 – REQUEST FOR FINDINGS OF FACTS

Findings of Fact summarize the Board's decision and can be requested by either the applicant or the Assessor.

Findings of Facts are NOT available for hearings held by Hearing Officers. A request before a Hearing Officer will be deemed a waiver of findings. Unless specified in an applicant's appeal, requested in writing and submitted to the Clerk, or requested orally before the Board hearing begins, the right to Findings of Facts will be deemed waived.

Appropriate deposit fees per property parcel or economic unit must be paid before the hearing begins. These fees are calculated based on the current composite rate for County Counsel, as determined annually by the Auditor- Controller using the Countywide Cost Allocation Plan.

Deposits for single-family residences with an assessed value of \$500,000 or less is a flat fee equal to two hours at County Counsel's composite rate. This rate is set annually by the Auditor- Controller using the Countywide Cost Allocation Plan (CWCAP).

For single-family residences with an assessed value above \$500,000, and all other appeals, such as business personal property/fixtures, commercial , industrial and rental properties (secured and



unsecured), watercraft, aircraft, possessory interests, etc., the initial deposit is equal to five hours at County Counsel's composite rate. Deposit is required upon requesting Findings of Fact. The assigned County Counsel's time will be billed accordingly, and any outstanding balance must be paid before the findings are released. This rate is set annually by the Auditor- Controller using the Countywide Cost Allocation Plan (CWCAP).

Any unused portion of deposits will be refunded. Visit the Clerk of the Board's website for current composite rate at [www.ocgov.com/cob](http://www.ocgov.com/cob).

- A. The total cost for the Findings of Fact may occasionally exceed the initial deposit. In such cases, the requesting party must pay the additional amount before the findings is released. The written findings will address all points raised in the application and during the hearing. The County will provide the findings within 45 days after the Board's final determination is entered into the record, in accordance with Rule 325 of the State Board Property Tax Rules. Along with the findings, the County will include a notice informing the requesting party that an audio transcript of the hearing may be requested within 60 days after the final determination.
- B. If the party requesting findings withdraws their request, before the conclusion of the hearing and prior to the Board rendering a decision, any fees paid will be refunded. If a request is withdrawn, the other party may request findings either orally or in writing, as long as the request is made before the hearing concludes. In this case, the new requesting party will be responsible for covering the cost of the findings prior to the conclusion of the hearing.
- C. If the required fee is not paid to the Clerk at or before the conclusion of the hearing by the requesting party, Findings of Fact will be deemed waived by both parties. Regardless of whether findings have been requested, the Clerk will provide all parties with a written notice of decision after every hearing.
- D. In accordance with subparagraphs C above, an audio transcript of the proceedings may be requested within 60 days of determination. The request must be submitted in writing to the Clerk and shall include the appropriate fee.
- E. If the Board fails to make findings upon request, or if a reviewing court determines that the findings are so deficient that a remand to the Board is ordered, the Board's action shall be deemed arbitrary and capricious under Section 800 of the Government Code. This may justify an award of reasonable attorney's fees against the County for services required to obtain proper findings. The dollar limitation specified in Section 800 of the Government Code does not apply to the allowance of attorney's fees under this section.

## RULE NUMBER 13 – CHALLENGE FOR CAUSE OF BOARD MEMBER

The applicant, authorized agent, or the Assessor, may file a written objection with the Clerk, challenging the hearing of a matter before a Board member or Hearing Officer. Copies of the objection must be served on all parties and to the member or Hearing Officer being challenged. The objection must state the reason(s) for disqualification and be filed with the Clerk as soon as practicable after discovering the relevant facts. In any case, the objection must be submitted before either party presents any issues of fact during the appeal hearing before that member or Hearing Officer.

The Clerk will provide copies of the procedures for challenging a Board Member or Hearing Officer upon request. These procedures shall comply with Revenue and Taxation Code Section 1624.4 and Code of Civil Procedure Section 446.

## RULE NUMBER 14 – ASSESSMENT APPEAL APPLICATIONS BY BOARD MEMBERS, HEARING OFFICERS, COUNTY COUNSEL, OR CLERK OF THE BOARD STAFF

### A. Under State Board of Equalization Rule 308.6, **Applications Required to Be Heard by Alternate Assessment Appeals Boards.**

1. An application for equalization filed pursuant to sections 1603 or 1605 of the Revenue and Taxation Code shall be heard before a special alternate Assessment Appeals Board panel consisting of three persons appointed by order of the Presiding Judge of the Superior Court in the county in which the applications are filed.
  - a. An application submitted by an individual mentioned in paragraph 2 of this subdivision, in the county where they serve or are employed; and
  - b. An application submitted by an individual mentioned in paragraph 2 of the subdivision, represents his or her spouse, registered domestic partner, or child that has filed or pending in a county in which the person specified in paragraph 2 of this subdivision serves or is employed.
2. This paragraph includes:
  - a. A current member or alternate member of an Assessment Appeals Board
  - b. A current Assessment Appeals Hearing Officer
  - c. A current employee of the Clerk of the Board or Assessment Appeals Board
  - d. A current employee of the County Counsel who advises the Assessment Appeals Boards or represents the County Assessor before the Assessment Appeals Boards.

**B. Referral to An Alternate Assessment Appeals Board in Another County.** The Clerk of the Board has the discretion to refer an application for hearing to a special alternate Assessment Appeals Board composed of three qualified and in good standing from another California county, instead of requesting the Superior Court to appoint a special alternate Assessment Appeals Board. Applications may only be referred to a county if the clerk of that county's Assessment Appeals Board has agreed to accept the referral.

1. In accordance with this Section, if a special alternate Assessment Appeals Board is formed with Assessment Appeals Board members from another county, the Clerk is authorized to compensate each member at the rate they would receive in their home county, along with reimbursement for mileage expenses at the standard IRS mileage rate.

**C. Subject Matter.**

1. A special alternate Assessment Appeals Board member may only hear the application or applications for equalization specified in the Superior Court order appointing them.
2. If the Clerk of the Board refers an application or applications to an actively serving Assessment Appeals Board in another county pursuant to subdivision (B), that Board may hear only the application or applications specified in the transmittal document prepared by the Clerk of the Board of the County from the county where the application or applications were filed.

**D. Qualifications for Appointment.** An individual who meets the qualification in Section 1624 of the Revenue and Taxation Code shall be eligible for appointment as a special alternate Assessment Appeals Board member.

**E. Restrictions on Appointment and Grounds for Removal.** The appointment and removal of a special Assessment Appeals Board member shall be governed by Sections 162.1 and 164.2 of the Revenue and Taxation Code.

## RULE NUMBER 15 – SELECTION OF BOARD CHAIR

Each Board shall select one of its members to act as Chair and to preside over hearings, starting on the first Monday in September, and shall continue to make such selections as necessary to address all assessment issues before them. A member may not be selected as Chair unless they have served as a Board member for at least six months and successfully completed the mandatory State Board of Equalization training, the Orange County New Board Member training provided by the Clerk, filed their Conflict-of-Interest Form 700 and completed the required AB 1234 Ethics Training.

## RULE NUMBER 16 – QUORUM AND VOTE REQUIRED

No hearing before the Board shall be conducted unless a quorum is present. Any decision, determination or order requires a majority vote of all Board members who have attended the entire hearing. If a hearing occurs before a Board with an even number of members and they cannot reach a majority decision, the application shall be reheard before the full Board. In cases where a hearing has been conducted with less than a full Board, the parties may agree that the absent member may review the record-whether by reading, listening or other means-and participate in the vote.

If either party requests it, a hearing must be conducted before the full three-member Board. If only a quorum is present, and the applicant requests a hearing, the Board shall ask the applicant to sign a 1604(c) Waiver Agreement, extending the two-year expiration date if the request prevents the matter from being heard within the statutory timeframe. If the applicant refuses to sign the waiver and the application is set to expire within 120 days, the Board may deny the applicant's request for a hearing before a full three-member Board.

## RULE NUMBER 17 – ASSESSMENT APPEALS BOARD AND HEARING OFFICER TRAINING

To ensure that Board members and Hearing Officers are knowledgeable on the statutes, rules, policies and administrative procedures within their jurisdiction, all members must complete following training:

- Every newly appointed Board member must successfully complete training conducted by the State Board of Equalization before beginning their term or as reasonably possible within one year of appointment. If a member fails to complete this required training within the specified timeframe, they must complete it within 60 days of receiving notice from the Clerk, informing them that failure to do so constitutes resignation by operation of law. If the member does not comply within the 60-day period, they will be deemed to have resigned from the Board.
- Every newly appointed Board member and Hearing Officer must file an Assuming Office Conflict of Interest Form 700.
- Upon appointment, and every even-numbered year thereafter, Board members must complete the AB 1234 mandatory Ethics Training and provide the Clerk with a certificate of completion.

- Every Board member and Hearing Officer must attend one training session organized by the Clerk. To accommodate schedules, at least one make-up session will be offered for each training. Failure to attend may result in the member not being scheduled until the make-up session is completed.
- A training session will consist of up to eight hours of instruction, with members compensated at the rate of \$100 for their attendance.

## RULE NUMBER 18 – PROCEEDINGS RECORD

All Board and Hearing Officer hearings will be recorded unless the Board determines that all or part of the hearing involves trade secrets. Any party may purchase a copy of the recording within 60 days of the Board or Hearing Officer's final decision on the appeal. In addition to the audio recording, an applicant or authorized agent may arrange for a stenographic transcriber to record the hearing and must provide the Clerk with a copy of the transcript free of charge as soon as it becomes available. Upon request, the Clerk will coordinate stenographic transcriber services, provided the request is made at least 10 days before the hearing date and the requesting party pays all associated fees in advance.

## RULE NUMBER 19 – EXHIBITS

Exhibits, maps, letters, papers, documents, charts, PowerPoint presentations, and other materials intended as evidence in an appeal shall **NOT** be accepted prior to the hearing and should **NOT** be attached to an application. If such attachments are inadvertently accepted by the Clerk, the Clerk will not be responsible for maintaining them in the appeal file nor will they be forwarded to the other Party, Board or Hearing Officer. Neither party shall provide any such materials to Board members or Hearing Officers before they are marked for identification and entered into evidence at the noticed hearing unless otherwise directed by the Board. For Board hearings, both the applicant and the Assessor must submit **six** copies of each written exhibit, to be offered into evidence. For hearings before a Hearing Officer, four copies of each written exhibit must be submitted.

## RULE NUMBER 20 – DOCUMENTS ACCEPTED BY FACSIMILE

- A. Boards and Hearing Officers shall accept written documents sent via facsimile and consider signatures transmitted in this manner as original, provided the following conditions are met:
  - The applicant or authorized agent ensures the facsimile machine generates a transmission record for each document sent.
  - The faxed document and all its material information are clear and legible.

- The faxed document is submitted to the Clerk within the specified time limits outlined below.
- The Assessor is available to respond to any questions the Board may have regarding the document.

To be accepted, documents transmitted by facsimile must be received no later than 5:00 p.m. on the business day that is at least 10 business days before the scheduled hearing date for the application or the final date by which the document must be submitted to the Clerk.

For example, if the application is scheduled for hearing at 9:00 a.m. on Wednesday, March 16, or if Wednesday, March 16 is the last day to submit a letter requesting reconsideration of the application, the signed document must be received by the Clerk no later than 5:00 p.m. on Wednesday, March 2. If March 16 falls on a Monday, the signed document must be received by the Clerk by 5:00 p.m. on Tuesday, March 1.

- B. Examples of documents that may be transmitted by fax include stipulation forms, 1604 (c) waiver agreement forms, letters requesting the reopening of an appeal previously denied due to the applicant's failure to appear at the scheduled hearing, withdrawals, agent authorization forms, and authorization/revocation/substitution of attorney or agent forms, among others.
- C. The "Appeal Application" form will not be accepted under any circumstances via facsimile transmission. Any such form received by fax will not be considered a valid filing.
- D. By opting to deliver a document via fax transmission, the applicant or agent certifies that the original signed document is in their possession or control and that no material alterations have been made to the document form or its data as provided by the Assessor. Upon request, the applicant or authorized agent must produce the original faxed document and/or the transmission log showing successful transmission
- E. If a dispute arises regarding the timeliness of filing any document, the applicant or authorized agent is responsible for providing the Board with all relevant evidence. This must include the transmission record and the originally signed copy of the document that was transmitted or caused to be transmitted by fax

## RULE NUMBER 21 – EVIDENCE/BURDEN OF PROOF

### A. Burden Of Proof

The burden of proof, subject to exceptions established by law, presumes that the Assessor has properly performed their duties. This presumption places the burden on the applicant to prove that the value on the assessment roll is incorrect or, where applicable, that the property in question has not been properly assessed. The law requires the applicant to present independent evidence relevant to the full value of the property or any other issues raised in the application.

The Assessor bears the burden of proof in the following instances:

- The imposition of a penalty assessment.
- Assessments on owner-occupied single-family dwellings or an escape assessment, provided the applicant supplied all statutorily required information to the Assessor.
  - a. However, this exception shall not prevent the Assessor from benefitting from the rebuttable presumption that the purchase price is the fair market value, as contained in Revenue and Taxation Code section 110. Therefore, where the Assessor has enrolled the purchase price for the transfer of an owner-occupied single-family dwelling, the applicant maintains the burden of rebutting this presumption.
- Assessed values that exceed the purchase price at the time of a change in ownership. If both the applicant and the Assessor have presented evidence, the Board must weigh all the evidence to determine whether a preponderance of the evidence establishes that the Assessor's determination is incorrect. The presumption that the Assessor has properly performed their duties is not considered evidence and shall not be taken into account by the Board in its deliberations.

### B. Admissible Evidence

1. Comparable Sales Data. If the opinion of value is supported by evidence of comparable sales, the properties should be identified by the Assessor's Parcel Number (APN), street address, or legal description sufficient to clearly identify them. For each comparable property presented as evidence, the approximate date of sale, sale price, term of sale (if known), and the property's zoning should be presented.

Comparable sales **cannot** include any transactions that occur more than 90 days **after** the date for which the value is being estimated ("the 90-day rule"). In many cases, this valuation date is the lien date, January 1, for what are known as decline in value appeals. When January 1 lien is the date, the 90-day rule means sales occurring **after** March 31 (or April 1 in leap years) are inadmissible as evidence and cannot be used to support an opinion of value for the appeal. However, comparable sales that took place more than 90 days **before** the lien date of the year being appealed may be admitted as



evidence. In such cases, sales closest in time to the lien date will be given the most weight, all other factors being equal.

Comparable sales may need to be adjusted to ensure a reasonable comparison to the subject property. For example, additional value may be added if the comparable sale lacks a feature that the subject property has, such as a pool. Similarly, adjustments may be made for differences in square footage, age, condition, and other relevant factors.

2. Income Data. If the value opinion is supported by an income study, the gross income, expenses, capitalization method and applicable rate (s) should be presented.
3. Cost Data. If the opinion of value is to be supported by evidence of replacement cost, the following should be presented:
  - **Improvements to real property:** The date of construction, type of construction, and replacement cost of construction.
  - **Machinery and equipment:** The date of installation, installed cost, and any history of extraordinary use.
  - **Improvements, machinery and equipment:** Facts relating to depreciation, including any functional or economic obsolescence and remaining economic life.

## RULE NUMBER 22 – EXAMINATION OF APPLICANT BY BOARD; STIPULATION

An assessment reduction may only be granted if the applicant or their authorized agent attends a scheduled hearing before a Board or Hearing Officer, provides sworn testimony regarding the property's value, and responds to all relevant questions. However, an exception applies if a written stipulation is submitted to the Board, signed by the Assessor, the County legal advisor representing the County and the applicant or their authorized agent. This stipulation must include the property's full value, assessed value and the facts supporting the reduction. In such cases, the Board may, at a public hearing:

- Accept the stipulation, thereby waiving the requirement for the applicant or their authorized agent to appear and adjusting the assessed value accordingly, or
- Reject the stipulation and schedule or reschedule the application for hearing.

An applicant submitting a signed stipulation form by via facsimile must allow sufficient time for the Assessor to forward it to the Clerk. If the Clerk does not receive the stipulation within the timeframe specified in Rule 20, the applicant or agent **must attend the scheduled hearing**, or the Board will deny the application due to nonappearance.

However, if the executed stipulation includes waivers of the 2-year statute and the 45-day waiver hearing notice, the Assessor may, immediately transmit it to the Clerk for review, allowing it to be placed on an earlier hearing agenda for the Board approval.

## RULE NUMBER 23- APPEARANCE AT HEARING

### A. **Personal Appearance by Applicant; Appearance by Representative.**

The applicant must personally attend the hearing unless otherwise permitted under these Rules, or be represented by an authorized agent, attorney, corporate officer, employee, co-owner, family member, or registered domestic partner, as specified in paragraph B below. The representative must be thoroughly familiar with the facts relevant to the matter before the Board or Hearing Officer. Any individual, other than a licensed attorney, acting as an agent for the applicant must have written authorization, either by completing the “Agent’s Authorization” section of the Application form or using the Clerk’s Agent’s Authorization Form No. 305-A. No other authorization forms will be accepted when filing an application.

If the applicant initially filed the application, any individual appearing on their behalf at the hearing—except for an attorney, corporate officer, co-owner, registered domestic partner, or family member specified in paragraph B, must first submit the applicant’s written authorization to the Clerk. If the original application authorized a different representative than the one appearing at the hearing, the applicant must provide a signed written authorization confirming their consent to the change in representation. The Clerk will provide the necessary forms for this purpose.

If a licensed California attorney files an assessment appeal application on behalf of the applicant without the applicant’s authorization signature, only the attorney who signed the application or another attorney from the same firm is authorized to take action on the application, receive information, or represent the applicant at an assessment appeals hearing.

Attorneys who are not licensed in California cannot file an assessment appeal on behalf of the applicant. To be represented by a non-California attorney, the applicant must authorize them as their agent by signing the Agent Authorization section on the application form or by completing and submitting the Clerk’s COB 305 or 306 forms.

If an assessment appeal application is filed electronically and certified, indicating that the applicant has a current, signed Agent Authorization Form No. COB 305-A on file or that the authorized agent submitted a copy with the original application, the applicant or authorized agent may be required to produce that original document at the scheduled hearing.

- B. **Appearance By Family Members.** A husband may appear on behalf of his wife, a wife for her husband, and sons and daughters for parents or vice versa, and registered domestic partners with State certification on file with the Clerk may represent each other. No written authorization is required, provided there is sufficient evidence verify the relationship.
- C. **Property In Common Ownership.** If the property is held in joint or common ownership or in a co-ownership, the presence of the applicant or any one the owners constitutes a sufficient appearance. No written authorization is required, provided there is adequate evidence exists to verify joint ownership or co-ownership.
- D. **Appearance By Corporation.** If the applicant is a corporation, it may appear through an attorney or of any duly authorized officer or employee who is knowledgeable about the matters before the Board.
- E. **Stipulations.** Properly executed stipulations for assessment reductions will be accepted by the Board or Hearing Officer for consideration and will be deemed full and complete consideration of the entire assessment unless any portion is specifically excluded under Rule 5- Applications, Section 1.
- F. **Electronically Filed Applications.** The Clerk of the Board now offers an online filing system, making it easier for individuals to submit appeals online. Through our secure online portal, the ODESYS system, users can create a personal profile and conveniently file an appeal from anywhere. The system allows you to upload essential documents such as agent authorizations, copies of notices, and billing statements. After the appeal is completed and submitted online, you will receive a unique appeal application number for tracking and reference. You will also sign the application via DocuSign.

## RULE NUMBER 24 – AGENT AUTHORIZATION, REVOCATION, SUBSTITUTION

### A. **Initial Agent Authorization.**

An applicant who wishes to authorize a firm or individual (other than a licensed California attorney, registered domestic partner, parent, child, or spouse) to represent them, the applicant must do so in one of the following manners:

- Complete and sign Section 2 of the Assessment Appeal Application form; or
- Submit a separate authorization by completing and signing Orange County Form COB305A, as prescribed; or

- If filing online, the applicant's authorized agent may certify that they possess a current, signed form COB305-A, which must be provided upon request.
- Any such authorization must be executed by the applicant and submitted in a timely manner. An agent must have authorization at the time of filing; retroactive authorizations are not permitted. All authorization forms must include the date of execution by the applicant.

**B. Applications Filed by An Attorney on Behalf of An Applicant.**

If a licensed California attorney files an assessment appeal application without the applicant's authorization signature, only the attorney who signed the application or another attorney from their firm is authorized to act on the applicant, receive information, or represent them at the assessment hearing.

If an applicant timely files an assessment appeal application and later retains a licensed California attorney for representation, either the applicant or their attorney must complete and submit the Authorization/Revocation/Substitution of Attorney/Agent Form COB306.

**C. Revocation, Substitution of An Agent.**

An applicant who wishes to cancel or revoke a previous agent's authorization or substitute a new agent must complete and file the "Authorization/Revocation/Substitution of Attorney/Agent" form (COB306) with the Clerk. Until a form is properly executed and filed, all correspondence regarding the appeal will be sent to the originally authorized agent, who will remain the official representative for the application and retain the authority to settle stipulation, withdraw or otherwise manage the appeal. The Clerk shall provide Authorization/Revocation/Substitution of Attorney/Agent forms free of charge upon request. These forms are also available on the Clerk of the Board's website at <http://cob.ocgov.com/forms/>.

## **RULE NUMBER 25 – SUBPOENAS**

- A. The Clerk is authorized to issue subpoenas for witness attendance or the presentation of documentary evidence at a hearing upon the request by the applicant or Assessor, either in advance or at the time of the hearing. Additionally, Boards and Hearing Officers may issue subpoenas on their own motion. The Clerk will provide the requesting party with the necessary forms and instructions for issuing subpoenas.

- B. The party requesting the subpoena is responsible for its service, as well as for any associated witness fees, service fees and mileage costs. An application for a subpoena requiring the production of books, records, maps or documents must be supported by an affidavit in accordance with Section 1985 of the Code of Civil Procedure.

Subpoenas cannot be issued for the purpose of taking a disposition. Additionally, the requesting party must provide proof of service for all subpoenas issued at the request of the Clerk of Board.

- C. If a party served with a subpoena fails to comply with its requirements, the Board will refer the matter to the County legal advisor, who will initiate enforcement procedures in Superior Court.

## RULE NUMBER 26 – WITHDRAWAL

- A. An application may be withdrawn at any time before or during the hearing upon a written request signed by the applicant or their authorized agent, unless the Assessor has provided the applicant a written notice of intent to recommend an increase in the property's assessed value. The notice must be given at least 10 days before the hearing and filed with the Clerk. If the notice has been properly issued and filed, the application may only be withdrawn with the Assessor's consent.
- B. Withdrawal forms submitted via fax will be accepted and effective as of the date of execution.
- C. Withdrawals are final and will conclude any further action on the appeal. Conditional withdrawals will not be accepted.

## RULE NUMBER 27 – RECONSIDERATION AND REHEARING

- A. **Board / Hearing Officer Decisions Final.** A decision made by a Hearing Officer is final. The Board cannot change or reconsider the recommendation or value decision of a Hearing Officer, and a Hearing Officer may not consider a decision made by the Board. Any appeal that has been previously adjudicated by the Board or Hearing Officer will be considered a duplicate appeal by the Clerk.
- B. **Lack Of Appearance Reconsideration.** In accordance with a procedure adopted by the Board, the Clerk is authorized and directed to reopen and reschedule value hearings for appeals previously denied due to the applicant's failure to appear when all the following conditions are met:

1. The appeal was denied solely because the applicant failed to appear at the duly noticed and scheduled hearing.
2. The applicant submits a written request for reconsideration of the denial for failure to appear within 60 days from the date the notification of denial was mailed.
3. In the Clerk's judgment, the applicant provides evidence of good cause for the failure to appear or to request a timely postponement of the hearing.
4. The applicant has filed and executed a 1604 (c) waiver of the 2-year statute.

When an application has been denied of lack of appearance and the request to reopen is granted, the Board will take final action on the appeal at the subsequent scheduled hearing regardless of the appearance of the applicant.

The Clerk shall administratively deny all requests that do not meet all of the above conditions. Upon administrative denial by the Clerk, the applicant may appeal the decision within 30 days of the notice of denial and request that the matter be calendared before the Board for a hearing on the merits of the reconsideration request only. The Board may reopen and take evidence on an application denied solely due to the lack of appearance of the applicant or their agent to determine whether the reconsideration request was timely filed, whether there was reasonable justification for the applicant's failure to appear at the scheduled hearing, and whether an executed 1604 (c) waiver is on file with the Clerk.

- C. **Clerical Error.** Boards and Hearing Officers may reopen applications on their own motion to correct any errors made in computing the subject property's value or any administrative errors discovered after the hearing. In such cases, the Clerk shall provide a summary of the error with a recommendation for correction to the Board.

## RULE NUMBER 28-1604 (c) WAIVER AGREEMENTS AND CANCELLATION POLICY

- A. 1604 (c) Waiver Agreements are unconditional and extend the two-year statutory timeframe for hearing applications. These agreements can be canceled by submitting written notice of intent to cancel the extension and serving it on the Clerk. The notice must include:
- The full name of the applicant
  - The appeal application number assigned by the Clerk

- The Assessor's Parcel Number (APN) and /or Assessment Number
  - The applicant's or their agent of record's original signature, date signed, mailing address and phone number.
- B. If all the required information is included in the written notice to cancel the waiver agreement, the Clerk will, within 10 working days of receiving the notice, issue a Notice of Receipt of Cancellation of Waiver Agreement to the applicant.
- C. The appeal will be scheduled for a hearing within 120 days from issuing the Notice of Receipt of Cancellation of Waiver Agreement if the two-year period has already expired or will expire within the 120 days. If the notice is issued more 120 days before the expiration, standard two-year deadline will apply. Applicants will be notified separately with the exact date and time of the hearing.
- D. If the cancellation request is incomplete, the Clerk will, within 10 working days of receiving the notice, will request additional information to the applicant. The request must be completed before the issuance of the Notice of Receipt of Cancellation of Waiver Agreement and the start of the 120-day period.