

County of Lassen, California
OFFICE OF COUNTY COUNSEL

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May 3, 2017

Board of Supervisors
221 S. Roop St.
Susanville, CA 96130

RE: *County Board of Equalization (Assessment Appeals Board)*

Dear Sirs,

At the request of at least one member of the board, today's discussion will entail the function of the Assessment Appeals Board in Lassen County, the authority for its existence, and rules associated therewith.

For your benefit, I have taken the liberty of attaching the relevant code sections from the California Revenue and Taxation Code as well as the Lassen County Code.

I look forward to a good conversation about an important function.

A handwritten signature in blue ink, appearing to read "R. Burns", is written over the typed name.

Robert M. Burns



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REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911] (Division 1 enacted by Stats. 1939, Ch. 154.)

PART 3. EQUALIZATION [1601 - 2125] (Part 3 enacted by Stats. 1939, Ch. 154.)

CHAPTER 1. Equalization by County Board of Equalization [1601 - 1721] (Chapter 1 enacted by Stats. 1939, Ch. 154.)

ARTICLE 1. Generally [1601 - 1615] (Article 1 enacted by Stats. 1939, Ch. 154.)

1601. (a) For purposes of this article, "county board" shall mean a county board of supervisors meeting as a county board of equalization or an assessment appeals board.

(b) In counties of the first class, the clerk shall give notice of the time the county board will meet to equalize assessments by publication in a newspaper.

(c) In all other counties, immediately upon delivery of the roll to the auditor, the clerk shall give notice of the period during which assessment protests will be accepted, the place where they may be filed, and the time the county board will meet to equalize assessments by publication in a newspaper, if any is printed in the county, or, if none, as directed by the board of supervisors.

(Amended by Stats. 1974, Ch. 180.)

1602. The roll or a copy thereof shall be made available for inspection by all interested parties during regular office hours of the officer having custody thereof.

(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)

1603. (a) A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application shall be prescribed by the State Board of Equalization.

(b) (1) The application shall be filed within the time period from July 2 to September 15, inclusive. An application that is mailed and postmarked September 15 or earlier within that period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including September 15.

(2) Notwithstanding paragraph (1), if the taxpayer does not receive the notice of assessment described in Section 619 at least 15 calendar days prior to the deadline to file the application described in this subdivision, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

(3) Notwithstanding paragraph (1), the last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to all property located in a county where the county assessor does not provide, by August 1, a notice, as described in Section 619, to all assessees of real property on the local secured roll of the assessed value of their real property as it shall appear or does appear on the completed local roll, including the annual increases in assessed value caused solely by increases in the valuation of property that reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution.

(A) The county assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.

(B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.

(C) The State Board of Equalization shall maintain a statewide listing of the time period to file an application in each county.

(D) The provisions of Section 621 may not be substituted as a means of providing the notice specified in this paragraph.

(4) If a final filing date specified in this subdivision falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the requisite time period specified in this subdivision. If on any final filing date specified in this subdivision, the county's offices are closed for business prior to 5 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this section.

(c) The application may be filed within 12 months following the month in which the assessee is notified of the assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and assessed value is filed in accordance with Section 1607.

(d) Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51, if all of the following conditions are met:

(1) The request for reassessment was submitted in writing to the assessor in the form prescribed by the State Board of Equalization and includes all information that is prescribed by the State Board of Equalization.

(2) The request for reassessment was made on or before the immediately preceding March 15.

(3) The assessor's response to the request for reassessment was mailed on or after September 1 of the calendar year in which the request for reassessment was made.

(4) The assessor did not reduce the assessment in question in the full amount as requested.

(5) The application for changed assessment is filed on or before December 31 of the year in which the request for reassessment was filed.

(6) The application for reduction in assessment is accompanied by a copy of the assessor's response to the request for reassessment.

(e) In the form provided for making an application pursuant to this section, there shall be a notice that written findings of facts of the local equalization hearing will be available upon written request at the requester's expense and, if not so requested, the right to those written findings is waived. The form shall provide appropriate space for the applicant to request written findings of facts as provided by Section 1611.5.

(f) The form provided for making an application pursuant to this section shall contain the following language in the signature block:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant," (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

(g) The clerk of a county board of equalization may accept an electronically filed application for changed assessment containing an electronic signature if all of the following criteria are met:

(1) The application complies with all other requirements for filing the application.

(2) The electronic signature is accompanied by the certification described in subdivision (f).

(3) The electronic signature is authenticated in a manner that is approved by the county board of supervisors, which manner may include, but is not limited to, the use of personal identification numbers the clerk has assigned to applicants.

(Amended by Stats. 2007, Ch. 195, Sec. 1. Effective January 1, 2008.)

1603.5. (a) In the event a duplicate application for reduction in assessment is filed with the county board, the clerk may accept only the first application for reduction filed by or on behalf of the taxpayer, and may reject any duplicate application for reduction.

(b) For purposes of this section, "duplicate application for reduction" means an application for reduction filed by an applicant, or by his or her agent or attorney on his or her behalf, subsequent to an application for reduction

previously filed by or on behalf of the same applicant, that seeks the same relief with respect to the same property for the same year in issue. A subsequent application for reduction that seeks to amend a previously filed application for reduction shall not be considered a duplicate application for reduction for purposes of this section.

(Added by Stats. 1996, Ch. 388, Sec. 3. Effective January 1, 1997.)

1604. (a) (1) In counties of the first class, annually, on the fourth Monday in September, the county board shall meet to equalize the assessment of property on the local roll. It shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

(2) In all other counties, annually, on the third Monday in July, the county board shall meet to equalize the assessment of property on the local roll. It shall continue to meet for that purpose, from time to time, until the business of equalization is disposed of.

(b) (1) An application for a reduction in an assessment filed pursuant to Section 1603 shall also constitute a sufficient claim for refund, if the applicant states in the application that the application is also intended to constitute a claim for refund pursuant to the provisions of Section 5097.

(2) The county board shall have no power to receive or hear any application for a reduction in an escaped assessment made pursuant to Section 531.1 nor a penal assessment levied in respect thereto, nor to reduce those assessments.

(c) If the county board fails to hear evidence and fails to make a final determination on the application for reduction in assessment of property within two years of the timely filing of the application, the applicant's opinion of value as reflected on the application for reduction in assessment shall be the value upon which taxes are to be levied for the tax year or tax years covered by the application, unless either of the following occurs:

(1) The applicant and the county board mutually agree in writing, or on the record, to an extension of time for the hearing.

(2) The application for reduction is consolidated for hearing with another application by the same applicant with respect to which an extension of time for the hearing has been granted pursuant to paragraph (1). In no case shall the application be consolidated without the applicant's written agreement after the two-year time period has passed or after an extension of the two-year time period previously agreed to by the applicant has expired.

The reduction in assessment reflecting the applicant's opinion of value shall not be made, however, until two years after the close of the filing period during which the timely application was filed. Further, this subdivision shall not apply to applications for reductions in assessments of property where the applicant has failed to provide full and complete information as required by law or where litigation is pending directly relating to the issues involved in the application.

(d) (1) When the applicant's opinion of value, as stated on the application, has been placed on the assessment roll pursuant to subdivision (c), and the application requested a reduction in the base year value of an assessment, the applicant's opinion of value shall remain on the roll until the county board makes a final determination on the application. The value so determined by the county board, plus appropriate adjustments for the inflation factor, shall be entered on the assessment roll for the fiscal year in which the value is determined. No increased or escape taxes other than those required by a purchase, change in ownership, or new construction, or resulting from application of the inflation factor to the applicant's opinion of value shall be levied for the tax years during which the county board failed to act.

(2) When the applicant's opinion of value has been placed on the assessment roll pursuant to subdivision (c) for any application other than an application requesting a reduction in base year value, the applicant's opinion of value shall be enrolled on the assessment roll for the tax year or tax years covered by that application.

(e) The county board shall notify the applicant in writing of any decision by that board not to hold a hearing on his or her application for reduction in assessment within the two-year period specified in subdivision (c). This notice shall also inform the applicant that the applicant's opinion of value as reflected on the application for reduction in assessment shall, as a result of the county board's failure to hold a hearing within the prescribed time period, be the value upon which taxes are to be levied in the absence of the application of either paragraph (1) or (2) of subdivision (c).

(Amended by Stats. 2010, Ch. 654, Sec. 7. Effective January 1, 2011.)

1605. (a) An assessment made outside of the regular assessment period is not effective for any purpose, including its review, equalization and adjustment by the county board, until the assessee has been notified thereof personally or by United States mail at the assessee's address as contained in the official records of the county assessor. For purposes of this subdivision, for counties in which the board of supervisors has adopted the provisions of subdivision (c) and the County of Los Angeles, receipt by the assessee of a tax bill based on that assessment shall suffice as the notice.

(b) Upon application for reduction in assessment pursuant to subdivision (a) of Section 1603, the assessment shall be subject to review, equalization, and adjustment by the county board. In the case of an assessment made pursuant to Article 2 (commencing with Section 75.10) of Chapter 3.5 of Part 0.5, or Article 3 (commencing with Section 501) of Chapter 3 of Part 2 that is made outside the regular assessment period as defined in subdivision (f), or an assessment made pursuant to Article 4 (commencing with Section 531) of Chapter 3 of Part 2, the application shall be filed with the clerk in accordance with the applicable of the following:

(1) In a county other than the County of Los Angeles or a county in which the board of supervisors has adopted a resolution in accordance with subdivision (c), no later than 60 days after the date of mailing printed on the notice of assessment, or the postmark therefor, whichever is later. If the taxpayer does not receive the notice of assessment described in Section 75.31 or 534 at least 15 calendar days prior to the deadline established in the foregoing sentence, the party affected, or his or her agent, may file the application within 60 days of the date of mailing printed on the tax bill or the postmark therefor, whichever is later, along with an affidavit declaring under penalty of perjury that the notice of assessment was not timely received.

(2) In the County of Los Angeles or any county in which the board of supervisors has adopted a resolution in accordance with subdivision (c), an application subject to this subdivision shall be filed within the period specified in that subdivision.

(c) The board of supervisors of any county may by resolution require that the application for reduction pursuant to subdivision (a) of Section 1603 be filed with the clerk no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

(d) In counties where assessment appeals boards have not been created and are not in existence, at any regular meeting, the board of supervisors, on the request of the assessor or any taxpayer, shall sit as the county board to equalize any assessments made by the assessor outside the regular assessment period for those assessments. Notwithstanding any other provision of law to the contrary, in any county in which assessment appeals boards have been created and are in existence, the time for equalization of assessments made outside the regular assessment period for those assessments, including assessments made pursuant to Sections 501, 503, 504, 531, and 531.5, shall be prescribed by rules adopted by the board of supervisors.

(e) If an audit of the books and records of any profession, trade, or business pursuant to Section 469 discloses property subject to an escaped assessment for any year, then the original assessment of all property of the assessee at the location of the profession, trade, or business for that year shall be subject to review, equalization and adjustment by the county board of equalization or assessment appeals board pursuant to this chapter, except in those instances when that property had previously been equalized for the year in question by the county board of equalization or assessment appeals board. The application shall be filed with the clerk no later than 60 days after the date on which the assessee was notified. Receipt by the assessee of a tax bill based upon that assessment shall suffice as that notice.

(f) For purposes of subdivision (a), "regular assessment period" means January 1 to and including July 1 of the calendar year in which the assessment, other than escape assessments, should have been enrolled if it had been timely made.

(Amended by Stats. 2001, Ch. 744, Sec. 5. Effective January 1, 2002.)

1605.4. Equalization hearings shall be open and public except that, upon conclusion of the taking of evidence, the county board may deliberate in private in reaching a decision. An applicant may request the board to close to the public a portion of the hearing by filing a declaration under penalty of perjury that evidence is to be presented which relates to trade secrets the disclosure of which will be detrimental to the business interests of the owner of the trade secrets. If the board grants the request, only evidence relating to the trade secrets may be presented during the time the hearing is closed.

(Added by Stats. 1974, Ch. 180.)

1605.5. (a) (1) The county board shall hear applications for a reduction in an assessment in cases in which the issue is whether or not property has been subject to a change in ownership, as defined in Chapter 2 (commencing with Section 60) of Part 0.5, or has been newly constructed, as defined in Chapter 3 (commencing with Section 70) of Part 0.5.

(2) In any county that has established an assessment appeals board, the board of supervisors may, by ordinance, provide that it shall act as the county board of equalization for the purpose of hearing applications pursuant to this subdivision.

(3) This subdivision shall not be construed to alter, modify, or eliminate the right of an applicant under existing law to have a trial de novo in superior court with regard to the legal issue of whether or not that property has undergone a change in ownership or has been newly constructed so as to require reassessment.

(b) The county board shall hear and decide issues with respect to penalties assessed under Section 463, 482, or 504 where those issues arise in connection with an application timely filed under Section 1603 or 1605. The county board shall hear and decide penalty issues under this subdivision regardless of whether the taxpayer has filed an application for reduction disputing only penalty amounts or, during the appeal process, all nonpenalty issues are resolved.

(Amended by Stats. 1993, Ch. 387, Sec. 5. Effective January 1, 1994.)

1605.6. After the filing of an application for reduction of an assessment, the clerk of the county board of equalization shall set the matter for hearing and notify the applicant, or his or her designated representative, of the time and date of the hearing. Notice of the time, date, and place of the hearing shall be given not less than 45 days prior to the hearing, unless the assessor and the applicant, or the applicant's designated representative, stipulate orally or in writing to a shorter notice period. If the hearing on a particular application is vacated for any reason, the clerk of the county board of equalization shall notify the applicant, or the applicant's designated representative, of the new time, date, and place of the hearing not less than 10 days prior to the new hearing date, unless the assessor and the applicant, or the applicant's designated representative, stipulate orally or in writing to a shorter notice period, or the application has been heard by a hearing officer in accordance with Article 1.7 (commencing with Section 1636). At the option of the clerk of the county board of equalization, the notice required by this section may be electronically transmitted, if requested in writing by the taxpayer, to an electronic address designated by the taxpayer. The clerk may also opt to electronically transmit the notice required by this section to the assessor, if requested by the assessor, to an electronic address designated by the assessor.

(Amended by Stats. 1998, Ch. 695, Sec. 5. Effective January 1, 1999.)

1606. (a) (1) Any applicant for a change of an assessment on the local roll or the assessor, in those cases where the assessed value of the property involved, as shown on the current assessment roll, exceeds one hundred thousand dollars (\$100,000) without regard to any exemptions, may initiate an exchange of information with the other party by submitting the following data to the other party and the clerk in writing:

(A) Information stating the basis of the party's opinion of value.

(B) When the opinion of value is to be supported with evidence of comparable sales, information identifying the properties with sufficient certainty such as by assessor parcel number, street address or legal description of the property, the approximate date of sale, the applicable zoning, the price paid, and the terms of the sale, if known.

(C) When the opinion of value is to be supported with evidence based on an income study, information relating to income, expenses and the capitalization method.

(D) When the opinion of value is to be supported with evidence of replacement costs, information relating to date of construction, type of construction, replacement cost of construction, obsolescence, allowance for extraordinary use of machinery and equipment, and depreciation allowances.

(2) To initiate an exchange of information, the initiating party shall submit the data required by paragraph (1) at least 30 days before the commencement of the hearing on the application. For purposes of determining the date upon which the exchange was deemed initiated, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information shall control.

(b) (1) Notwithstanding any limitation on assessed value contained in subdivision (a), if the initiating party has submitted the data required by subdivision (a) within the specified time, the other party shall submit to the initiating party and the clerk the following data:

(A) Information stating the basis of the other party's opinion of value.

(B) When the opinion of value is to be supported with evidence of comparable sales, information identifying the properties with sufficient certainty such as by assessor parcel number, street address or legal description of the property, the approximate date of sale, the applicable zoning, the price paid, and the terms of the sale, if known.

(C) When the opinion of value is to be supported with evidence based on an income study, information relating to income, expenses and the capitalization method.

(D) When the opinion of value is to be supported with evidence of replacement cost, information relating to date of construction, type of construction, replacement cost of construction, obsolescence, allowance for extraordinary use of machinery and equipment, and depreciation allowance.

(2) The other party shall submit the data required by this subdivision at least 15 days prior to the hearing. For purposes of determining the date upon which the other party responded to the exchange, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information shall control.

(c) (1) The person assigning a hearing date shall provide adequate notice to the parties of the date, so that the exchange of information permitted by this section can be made without requiring a continuance of the hearing.

(2) The initiating party and the other party shall use adequate methods of submission to ensure to the best of their ability that the exchange of information process is completed at least 10 days prior to the hearing.

(d) Whenever information has been exchanged pursuant to this section the parties may not introduce evidence on matters not so exchanged unless the other party consents to the introduction. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces new material at the hearing, the other party, upon his or her request, shall be granted a continuance for a reasonable period of time.

(e) Nothing in this section may be construed as an intent of the Legislature to change, alter or modify generally acceptable methods of using the sales approach, income approach, or replacement cost approach to determine full cash value.

(Amended by Stats. 2001, Ch. 407, Sec. 7. Effective January 1, 2002.)

1607. Before the county board makes any reduction, it shall examine, on oath, the person affected or the agent making the application touching the value of the property. A reduction shall not be made unless the person or agent attends and answers all questions pertinent to the inquiry; provided, however, in the event there is filed with the county board a written stipulation, signed by the assessor and county legal officer on behalf of the county and the person affected or the agent making the application, as to the full cash value and assessed value of the property which stipulation sets forth the facts upon which the reduction in value is premised, the county board may, at a hearing, (a) accept the stipulation, waive the appearance of the person affected or the agent and change the assessed value in accordance with Section 1610.8, or (b) reject the stipulation and set or reset the application for reduction for hearing.

(Added by renumbering Section 1608 by Stats. 1974, Ch. 180.)

1608. Notwithstanding the provisions of Section 1607, the county board may, in its discretion, waive the examination of the person or agent making the application, if the board and the assessor are satisfied that the issues raised by the application have been considered by the board in previous years or are fully presented in the application, and if the person or agent making the application requests such waiver in his or her application. The board (whether meeting as a board of equalization or as a board of supervisors) shall promptly act upon such request for waiver and shall give the applicant written notice of its decision thereon. If the board waives the examination of the person or agent making the application, it shall give such person or agent written notice of its decision on the merits of the application promptly after making such decision.

(Amended by Stats. 1990, Ch. 992, Sec. 4.)

1609. The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper the admission of such evidence over objection in civil actions. The applicant shall have the right to introduce evidence concerning the terms of sales of comparable property that has been sold.

(Amended by Stats. 1976, Ch. 995.)

1609.4. On the hearing of the application, the county board may subpoena witnesses and books, records, maps, and documents and take evidence in relation to the inquiry. The assessor may introduce new evidence of full cash value of a parcel of property at the hearing and may also introduce information obtained pursuant to Section 441. If the assessor proposes to introduce evidence to support a higher assessed value than he placed on the roll, he shall, at least 10 days prior to the hearing, inform the applicant of the higher assessed value and the evidence proposed to be introduced and he may thereafter introduce such evidence at the hearing.

No subpoena to take depositions shall be issued nor shall depositions be considered for any purpose by the county board or the assessment appeals board.

(Added by renumbering Section 1609 by Stats. 1974, Ch. 180.)

1609.5. (a) Whenever an employee of the board is desired as a witness before a county board in a hearing on an application for reduction, a subpoena requiring his or her attendance may be served by delivering a copy either to the employee personally or to the executive director of the board at his or her office in Sacramento.

(b) The employee shall attend as a witness as required by the subpoena, regardless of the distance to be traveled, provided that the subpoena is accompanied by fees payable to the State Board of Equalization in the amount of two

hundred dollars (\$200) per day for each day that the employee is required to remain in attendance pursuant to the subpoena. These fees are to be paid by the party requesting the subpoena.

(c) The employee shall receive the salary or other compensation to which he or she is normally entitled during the time that he or she travels to and from the place where the hearing is conducted and while he or she is required to remain at that place pursuant to the subpoena. He or she shall also receive usual and customary travel expenses and per diem. If the actual expenses should later prove to be less than the amount paid by the party, the excess shall be refunded by the board.

(d) If the employee is subpoenaed at the request of the applicant and the county board grants a reduction in the assessment, the county board may reimburse the applicant in whole or in part for the actual witness fees paid pursuant to this section.

(e) Any person who pays or offers to pay any money or other form of consideration for the services of any employee of the board required to appear as a witness, other than the compensation provided in this section, is guilty of a misdemeanor, and any employee who receives this payment is guilty of a misdemeanor.


(Amended by Stats. 2003, Ch. 471, Sec. 17. Effective January 1, 2004.)

1609.6. Nothing in Section 1610.8 shall be construed as permitting any violation of Section 408 or 451.

(Added by renumbering Section 1605.1 by Stats. 1974, Ch. 180.)

1609.8. When valuing property, a county board shall follow the provisions set forth in Section 402.5.

(Added by renumbering Section 1613 by Stats. 1974, Ch. 180.)

 **1610.2.** The assessor in person or through a deputy shall attend all hearings of the county board and may make any statement or produce evidence on matters before the county board.

(Added by renumbering Section 1610 by Stats. 1974, Ch. 180.)

1610.4. Every person who wilfully states anything which he knows to be false in any oral or written statement, not under oath, required or authorized to be made as the basis of an application to reduce any tax or assessment, is guilty of a misdemeanor.

(Added by renumbering Section 1615 by Stats. 1974, Ch. 180.)

1610.6. The county board shall neither raise nor lower the entire local roll.

(Added by renumbering Section 1606 by Stats. 1974, Ch. 180.)

1610.8. After giving notice as prescribed by its rules, the county board shall equalize the assessment of property on the local roll by determining the full value of an individual property, by assessing any taxable property that has escaped assessment, correcting the amount, number, quantity, or description of property on the local roll, canceling improper assessments, and by reducing or increasing an individual assessment, as provided in this section. The full value of an individual property shall be determined without limitation by reason of the applicant's opinion of value stated in the application for reduction in assessment pursuant to subdivision (a) of Section 1603.

The applicant for a reduction in an assessment on the local roll shall establish the full value of the property by independent evidence. The records of the assessor may be used as part of such evidence.

The county board shall make a determination of the full value of each parcel for which an application for equalization is made.

(Amended by Stats. 2003, Ch. 604, Sec. 9. Effective January 1, 2004.)

1611. The county board shall make a record of the hearing and, upon request, shall furnish the party with an audio recording or a transcript thereof at his or her expense. Request for an audio recording or a transcript may be made at any time, but not later than 60 days following the final determination by the county board.

(Amended by Stats. 2009, Ch. 88, Sec. 76. Effective January 1, 2010.)

1611.5. Written findings of fact of the county board shall be made if requested in writing by a party up to or at the commencement of the hearing, and if payment of any fee or deposit which may be required to cover the expense of preparing the findings is made by the party prior to the conclusion of the hearing. However, the party requesting findings may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons his or her request at this time, his or her fee or deposit shall be returned if no findings have yet been prepared. If the request is abandoned, the other party may orally or in writing renew the request upon payment of

the required fee or deposit, and becomes responsible for any costs for the preparation of findings. A reasonable fee may be imposed by the county to cover the expense of preparing findings and conclusions. The written findings of fact shall fairly disclose the board's determination of all material points raised by the party in his or her petition and at the hearing, including a statement of the method or methods of valuation used in appraising the property.

At the hearing the final determinations by the board shall be supported by the weight of the evidence and, with regard to questions of value, its determinations shall be made without limitation by reason of the applicant's opinion of value stated in the application for reduction in assessment pursuant to subdivision (a) of Section 1603.

If written findings of fact have been requested, the board shall transmit those findings to the requesting party accompanied by a notice that any request for a transcript of the proceedings must be made within 60 days following the date of the final determination of the board.

(Amended by Stats. 1985, Ch. 617, Sec. 32.)

1611.6. If the county board fails to make findings upon request, or if findings made are found by a reviewing court to be so deficient that a remand to the county board is ordered to secure reasonable compliance with the elements of findings required by Section 1611.5, the action of the county board shall be deemed to be arbitrary and capricious within the meaning of Section 800 of the Government Code, so as to support an allowance of reasonable attorney's fees against the county for the services necessary to obtain proper findings. The dollar limitation set forth in Section 800 of the Government Code shall not apply to an allowance of attorney's fees pursuant to this section.

(Amended by Stats. 1995, Ch. 498, Sec. 12. Effective January 1, 1996.)

1612.5. The following persons may not represent an applicant for compensation on any application for equalization filed pursuant to Section 1603:(a) A current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves.

(b) A current assessment hearing officer in the county in which the hearing officer serves.

(c) A current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed.

(d) A current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed.

(e) A current employee of the assessor's office in the county in which the person is employed in accordance with Section 1365.

(Repealed and added by Stats. 2009, Ch. 477, Sec. 2. Effective January 1, 2010.)

1612.7. (a) The following persons shall notify the clerk of the board immediately upon filing an application for equalization pursuant to Section 1603 on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal:

(1) A current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves.

(2) A current assessment hearing officer in the county in which the hearing officer serves.

(3) A current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed.

(4) A current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed.

(b) An application for equalization filed pursuant to Section 1603 by a person specified in subdivision (a) or an application in which a person specified in subdivision (a) represents his or her spouse, parent, or child, shall be heard in accordance with Section 1622.6.

(Repealed and added by Stats. 2009, Ch. 477, Sec. 4. Effective January 1, 2010.)

1614. (a) The clerk of the county board shall keep an accurate record of all changes to the roll and all orders made by the county board. No later than the second Monday of each month the clerk shall deliver the statement of all changes to the roll made by the county board during the preceding calendar month to the auditor.

(b) This section does not prohibit the clerk from transmitting to the auditor changes to the roll more frequently than once per month.

(c) This section shall not be construed to require the clerk to deliver the statement described in subdivision (a) for a month in which the county board has made no changes to the roll.

(Amended by Stats. 2003, Ch. 199, Sec. 4. Effective January 1, 2004.)

1615. No action or proceeding shall be brought in any court on behalf of any governmental officer, agency or entity to review a decision of the county board of equalization or an assessment appeals board unless such action or proceeding is commenced within six months from the date the board makes its final determination.

(Added by Stats. 1989, Ch. 481, Sec. 3.)



California LEGISLATIVE INFORMATION

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)Code: Section: [Up^](#)[Add To My Favorites](#)**REVENUE AND TAXATION CODE - RTC****DIVISION 1. PROPERTY TAXATION [50 - 5911]** (*Division 1 enacted by Stats. 1939, Ch. 154.*)**PART 3. EQUALIZATION [1601 - 2125]** (*Part 3 enacted by Stats. 1939, Ch. 154.*)**CHAPTER 1. Equalization by County Board of Equalization [1601 - 1721]** (*Chapter 1 enacted by Stats. 1939, Ch. 154.*)**ARTICLE 1.5. Equalization by Assessment Appeals Board [1620 - 1630]** (*Heading of Article 1.5 amended by Stats. 1974, Ch. 180.*)**1620.** The board of supervisors of any county may by ordinance create assessment appeals boards for the county to equalize the valuation of taxable property within the county for the purpose of taxation.(*Amended by Stats. 1974, Ch. 311.*)**1621.** (a) Not more than five assessment appeals boards may be created within any county. Assessment appeals boards shall be designated by number in the ordinance providing for their creation.

(b) This section shall become operative on January 1, 2005.

(*Repealed (in Sec. 5) and added by Stats. 1996, Ch. 171, Sec. 6. Effective July 17, 1996. Section operative January 1, 2005, by its own provisions.*)**1622.** An assessment appeals board shall consist of three members selected by lot by the presiding judge of the superior court of the county from among those persons nominated for that purpose by the members of the county board of supervisors. Within 60 days after the adoption of the ordinance providing for the creation of assessment appeals boards, each member of the board of supervisors shall nominate not less than three nor more than five persons for appointment to the assessment appeals boards.(*Amended by Stats. 1974, Ch. 180.*)**1622.1.** (a) As an alternative to the selection procedure provided in Section 1622, the county board of supervisors may, by ordinance, elect to appoint directly the members of the assessment appeals board. Approval of each member shall be by majority vote of the board of supervisors.

(b) An assessment appeals board appointed pursuant to this section may consist of three or five members. If a five-member board is appointed, the board shall only act as a three-member panel designated from time to time by the clerk of the assessment appeals board. If a five-member board is appointed, the term of office of these members shall be three years except that upon the original selection of these members, the members shall be assigned terms in such a manner that the terms of no more than two offices shall expire in any one year.

(*Amended by Stats. 1984, Ch. 568, Sec. 1.*)**1622.2.** (a) Up to two members of a county board of supervisors who have served as a member of a county board of equalization pursuant to Section 1601 may serve on an assessment appeals board.

(b) Notwithstanding Sections 1623 and 1623.1, the term of office for any member of a county board of supervisors who serves on an assessment appeals board shall not exceed his or her term of office as a member of a county board of supervisors.

(*Added by Stats. 1984, Ch. 567, Sec. 1. Effective July 18, 1984.*)**1622.5.** In any county in which two or more boards have been created and are functioning:

(a) The clerk of the assessment appeals boards may assign one or more members from one board to serve temporarily as members of another board, and

(b) The board of supervisors may appoint alternate members for each board. Whenever any regular member of a board is temporarily unable to act as a member of the board, an alternate member may sit on the board and shall have the same authority to act as a regular member. Where such alternate member is likewise temporarily unable to act the clerk may assign an alternate member of the same board or of any other board to act as a member of the board and such alternate member may sit on the board and shall have the same authority to act as a regular member.

In any county in which one board has been created and is functioning the board of supervisors may appoint alternate members for the board. Whenever any regular member of the board is temporarily unable to act as a member of the board, an alternate member may sit on the board and shall have the same authority to act as a regular member.

(Amended by Stats. 1969, Ch. 1399.)

1622.6. (a) (1) An application for equalization filed pursuant to Section 1603 by a person described in Section 1612.7, or an application in which a person described in Section 1612.7 represents his or her spouse, parent, or child, shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

(2) A special alternate assessment appeals board member may hear only the application for equalization set forth in the superior court order appointing the member.

(3) A person shall be eligible for appointment as a special alternate assessment appeals board member if he or she meets the criteria and files the documentation described in subdivisions (a) and (b) of Section 1624, subject to the prohibitions described in Sections 1624.1 and 1624.2.

(b) (1) Notwithstanding subdivision (a), at the discretion of the clerk of the board, the applications may be heard before a special alternate board formed pursuant to this subdivision consisting of three special alternate assessment appeals board members who are qualified and in good standing in another county in California.

(2) The special alternate board may hear only the application for equalization set forth in the transmittal document prepared by the clerk of the board of the county in which the application is filed.

(3) Each appeals board member on the special alternate board shall be in good standing in his or her county. A board member is in good standing if he or she is actively serving as an assessment appeals board member in his or her county.

(Amended by Stats. 2009, Ch. 477, Sec. 5. Effective January 1, 2010.)

1623. (a) The term of office of members selected to serve on assessment appeals boards shall be three years beginning on the first Monday in September except that upon the original selection of members to serve on an assessment appeals board, the member first selected shall serve for a term of three years beginning on the first Monday in September following the date of the creation of the board, the second member selected shall serve for a term of two years beginning on such date, and the third member selected shall serve for a term of one year beginning on such date.

(b) In the event of a vacancy on a board, the person selected to fill the vacancy shall serve for the remainder of the unexpired term.

(c) Not less than 60 days prior to the expiration of the term of office of any member of an assessment appeals board and upon the occurrence of a vacancy on any such board, each member of the board of supervisors shall nominate one person for each office or vacancy to be filled. The presiding judge of the superior court shall select by lot one person from among those nominated to serve for the succeeding term on such board or to fill the vacancy as the case may be.

(d) Upon expiration of the term of office of any member of an assessment appeals board, the member whose term has expired shall continue to serve until such time as a new member takes office.

(e) A member whose term has expired may continue to serve for up to 60 days after the expiration of such term with respect to matters on which the assessment appeals board had commenced hearing prior to the expiration of the member's term.

(Amended by Stats. 1978, Ch. 636.)

1623.1. As an alternative to the nomination and selection procedure provided in Section 1623, the board of supervisors may, by ordinance, provide that it shall appoint the members and alternates of the assessment appeals board, upon the expiration of any term of office or the occurrence of a vacancy on such board. Any person so appointed shall meet the eligibility requirements of Section 1624 or 1624.05, whichever is applicable.

(Amended by Stats. 2004, Ch. 407, Sec. 1. Effective January 1, 2005.)



1624. (a) A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

(1) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers, or a property appraiser certified by the State Board of Equalization.

(2) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

(b) Documentation of qualifying experience of appeals board members shall be filed with the clerk of the board.

(c) This section shall apply only to an assessment appeals board in a county with a population of less than 200,000.

(d) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

(Amended by Stats. 2004, Ch. 407, Sec. 2. Effective January 1, 2005.)

1624.01. (a) On and after January 1, 2001, any person newly selected for membership on, or newly appointed to be a member of, an assessment appeals board shall complete the training described in subdivision (a) of Section 1624.02 prior to the commencement of his or her term on the board or as soon as reasonably possible within one year thereafter.

(b) A member of an assessment appeals board who does not complete the training required by this section in the time permitted shall complete that training within 60 days of the date of the notice by the clerk advising the member that his or her failure to complete the training constitutes resignation by operation of law. If the member fails to comply within 60 days of the notice by the clerk, the member shall be deemed to have resigned his or her position on the board. Notwithstanding the provisions of this section, a board member may continue to retain his or her position on the board in order to complete all appeal hearings to which the member is assigned and which commenced prior to the date of resignation pursuant to this subdivision.

(Amended by Stats. 1999, Ch. 942, Sec. 2. Effective January 1, 2000.)

1624.02. (a) Every person newly selected for membership on or newly appointed to be a member of, an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training provided by the State Board of Equalization shall be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization. Training by the State Board of Equalization shall be conducted regionally. For purposes of this section, the term "successfully complete" shall include full-time attendance at the course of training and a person's receiving a certificate of completion given by the entity conducting the training at the conclusion of the course of training.

(b) There shall be no charge to counties for training conducted by the State Board of Equalization pursuant to this section.

(Amended by Stats. 1999, Ch. 942, Sec. 3. Effective January 1, 2000.)

1624.05. (a) A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years' professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization, property appraiser certified by the Office of Real Estate Appraisers, or property appraiser certified by the State Board of Equalization.

(b) Notwithstanding the provisions of subdivision (a), a person shall be eligible for nomination for membership on an assessment appeals board if, at the time of the nomination, he or she is a current member of an assessment appeals board.

(c) Documentation of qualifying experience of appeals board members shall be filed with the clerk of the board.

(d) This section shall apply only to an assessment appeals board in a county with a population of 200,000 or more.

(e) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

(Amended by Stats. 2004, Ch. 407, Sec. 3. Effective January 1, 2005.)

1624.1. No person shall be qualified to be a member of an assessment appeals board who has, within the three years immediately preceding his or her appointment to that board, been an employee of an assessor's office.

(Amended by Stats. 2004, Ch. 407, Sec. 4. Effective January 1, 2005.)

1624.2. No member of an assessment appeals board shall knowingly participate in any assessment appeal proceeding wherein the member has an interest in either the subject matter of or a party to the proceeding of such nature that it could reasonably be expected to influence the impartiality of his judgment in the proceeding. Violation of this section shall be cause for removal under Section 1625 of this code.

(Added by Stats. 1967, Ch. 352.)

1624.4. (a) The party affected by an equalization proceeding or his or her agent, or the assessor, may make and file with the clerk of the assessment appeals board in which the proceeding is pending a written statement objecting to the hearing of a matter before a member of the board, and setting forth the facts constituting the ground of the disqualification of the member. Copies of the written statement shall be served by the presenting party on each party in the proceeding and on the board member alleged in the statement to be disqualified.

(b) Within 10 days after the filing of the statement, or within 10 days after the service of the statement as provided in subdivision (a), whichever is later, the board member alleged therein to be disqualified may file with the clerk his or her consent in writing that the action or proceeding be tried before another member, or may file with the clerk his or her written answer admitting or denying any or all of the allegations contained in the statement and setting forth any additional fact or facts material or relevant to the question of his or her disqualification. The clerk shall transmit a copy of the member's consent or answer to each party who shall have appeared in the proceeding. Every statement and every answer shall be verified by oath in the manner prescribed by Section 446 of the Code of Civil Procedure for the verification of pleadings. The statement of a party objecting to the member on the ground of the member's disqualification, shall be presented at the earliest practicable opportunity, after discovery of the facts constituting the ground of the member's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before the member.

(c) No member of the board, who shall deny his or her own disqualification, shall hear or pass upon the question of the disqualification. The question of the member's disqualification shall be heard and determined by some other member agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the clerk. Within five days after the expiration of the time allowed by this section for the member to answer, the clerk shall assign a member, not disqualified, to hear and determine the matter of the disqualification.

(Amended by Stats. 1996, Ch. 1087, Sec. 23. Effective January 1, 1997.)

1625. Any member of an assessment appeals board may be removed for cause by the board of supervisors.

(Amended by Stats. 1974, Ch. 180.)

1626. The board of supervisors of any county which has created one or more assessment appeals boards may discontinue all of said boards effective on the first Monday in September, subject to any such board continuing to function until matters pending before it have been disposed of. If all of such boards have been discontinued, no new board or boards may be created to function prior to the next succeeding first Monday in September. Notwithstanding the foregoing, the board of supervisors of any such county may increase, or may decrease to not less than one, the number of such boards, effective from and after the next succeeding first Monday in September, provided that any board so discontinued shall continue to function until matters pending before it have been disposed of.

(Amended by Stats. 1978, Ch. 636.)

1626.1. Notwithstanding Section 1623, the board of supervisors of any county which has one or more assessment appeals boards in existence pursuant to this article may by ordinance increase the number of such boards effective from and after the first Monday in October and such boards shall remain in existence until discontinued under the provisions of Section 1626, but in no event shall the term of office of any member of the board exceed three years. Each term of office shall expire in a different calendar year.

(Added by Stats. 1975, Ch. 733.)

1628.

The clerk of the board of supervisors shall be clerk of the assessment appeals boards and keep a record of their proceedings. He shall perform the same duties in connection with their proceedings as he is required by law to perform in connection with the proceedings of the county board of equalization.

(Amended by Stats. 1966, 1st Ex. Sess., Ch. 147.)

1630. (a) Any real property owner the use of whose land is subject to an enforceable restriction placed upon it by a local agency may apply to the governing body of the local agency for a written statement declaring the present intention of the governing body to refrain from removing or modifying any such restriction in the predictable future.

(b) The written statement of intention may be granted or denied by the governing body at its discretion. A reasonable fee not to exceed ten dollars (\$10) may be charged for each such statement.

(c) The written statement may be presented to the county board of equalization as evidence that a restriction on the use of the taxpayer's land exists and that such restriction should be considered in assessing the value of the land.

(d) The written statement shall constitute a rebuttable presumption that the governing body does not intend to remove or modify the restriction in the predictable future.

(Added by Stats. 1966, 1st Ex. Sess., Ch. 147.)

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Chapter 2.34 ASSESSMENT APPEALS BOARD

2.34.010 Authority.

This chapter is enacted pursuant to Article XIII, Section 16, of the Constitution of the state of California and Section 1620 et seq., of the Revenue and Taxation Code of the state of California. (Ord. 518 § 2, 1994).

2.34.020 Creation and composition.

There is created within the county of Lassen an assessment appeals board consisting of three members. The board shall exercise the powers and perform the duties provided by law in accordance with the provisions of California Constitution Article XIII, Section 16, the applicable provisions of the Revenue and Taxation Code and the applicable rules promulgated by the State Board of Equalization. (Ord. 518 § 2, 1994).

2.34.030 Appointment and qualifications.

The members of the assessment appeals board shall be appointed directly by the board of supervisors. The board of supervisors may also appoint as many alternate members as the board of supervisors deems necessary. Approval of each member shall be by majority vote of the board of supervisors. To be eligible for membership, a person must have a minimum of five years' professional experience in this state as either a certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization or possess competent knowledge and experience in property appraisal and taxation. (Ord. 518 § 2, 1994).

2.34.040 Term of office.

The assessment appeals board shall commence to operate and hear all applications for assessment after the effective date of the ordinance codified in this chapter and upon appointment of board members. The term of office of members shall be as set forth in Revenue and Taxation Code Section 1623. (Ord. 518 § 2, 1994).

2.34.050 Membership qualifications—Limitation.

No person shall be qualified to be a member of an assessment appeals board, who has, within the three years immediately preceding his or her appointment to such board, been an employee of an assessor's office. (Ord. 518 § 2, 1994).

2.34.060 Vacancies—Holdovers.

In the event of a vacancy on the board, the board of supervisors shall appoint a person to fill the vacancy. Such member shall serve for the remainder of the unexpired term. Upon expiration of the term of office of any member, the member shall continue to serve until a new member takes office. (Ord. 518 § 2, 1994).

2.34.070 Rules of procedure.

The rules of procedure, including all rules of evidence for hearings before the assessment appeals board shall be as provided in the Revenue and Taxation Code and the rules promulgated thereunder, or by the State Board of Equalization. (Ord. 518 § 2, 1994).

2.34.080 Compensation.

The compensation for the members and alternate members of the assessment appeals board shall be fixed, from time to time, by the board of supervisors. (Ord. 518 § 2, 1994).

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