SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS 1 # 2

MANUAL OF PROCEDURES AND
GUIDELINES FOR THE ASSESSMENT
APPEALS BOARDS: JANUARY 23, 2003
OUTLINE

Part I  Introduction & Outline of Legal Authority and Procedural Rules Relating to Proceedings of the Assessment Appeals Boards 3

Part II  Guidelines for Notices of Insufficiency of Applications for Changed Assessment: Property Tax Rule 305 4

Part III  Guidelines for Filing Motions with the Assessment Appeals Board and Setting Hearings on Motions 8

Part IV  Subpoenas 14

Part V  Computation of Time that Acts are to be done Under Assessment Appeals Board’s Procedural Rules 20

Part VI  Fees for Findings of Fact 23

Part VII  Continuances 26

Part VIII  Extensions of the 2-year Time Limit During Which the Assessment Appeals Board is Required to Make a Final Decision on an Appeal 31

Part IX  General Steps to be Taken at Commencement of Hearings 35

Part X  Supplemental Hearing Procedures 36

Part XI  Procedural Rules for Cases of $30 Million Dollars or More in Taxable Value on the Current Roll for: Status Conferences; Pre-hearing Conferences; & Hearings 48

Part XII  Evidence 75

Part XIII  False Statements 82

Part XIV  Rules of Ethics for the Members of the Assessment Appeals Boards 83

Part XV  Santa Barbara County Ordinance No. 4285 87

Part XVI  Santa Barbara County Ordinance No. 4470 96

Part XVII  Adoption by Appeals Board No. 1 of Manual of Procedures & Guidelines 101

Part XVIII  Adoption by Appeals Board No. 2 of Manual of Procedures & Guidelines 104
PART I
INTRODUCTION & OUTLINE OF LEGAL AUTHORITY AND PROCEDURAL RULES RELATING TO PROCEEDINGS OF THE ASSESSMENT APPEALS BOARDS

This Compilation of Assessment Appeals Board Procedures consists of a collection of documents and references to statutes, regulations and resolutions that relate to Santa Barbara County Assessments Appeals Boards Nos. 1 & 2, (hereafter “Appeals Board”). It is also includes guidelines for the Appeals Board.

Certain source documents identified in this compilation of documents and procedures are set forth in their entirety in this document.

§ 16 of Article XIII of the California Constitution provides that the Board of Supervisors of Santa Barbara County may establish assessment appeals boards to equalize individual property taxes on the local assessment roll. The Santa Barbara County Board of Supervisors by Ordinance No. 4285 and No. 4470, (see Bates pages 87 and 96), established two assessment appeals boards to determine the taxable value of individual property on the local roll.

The California State legislature also has enacted statutes at Rev. & Tax. Code §§ 1601 et seq. and §§ 1620 et seq. to implement § 16 of Article XIII of the California Constitution for the equalization by assessment appeals boards of tax assessments of individual properties on the local roll.

Likewise, the State Board of Equalization, (hereafter “SBE”), has enacted regulations at Title 18 California Code of Regulations §§ 301-369 for equalization by assessment appeals boards of tax assessments of individual properties on the local roll.

In addition to the SBE’s regulations, the SBE has adopted an Assessment Appeals Manual: September 1998; Revised September 2000. The SBE’s Assessment Appeals Manual, and any revisions thereto, is an informative document on the assessment appeals process, including a narrative description of the functions and purposes of the assessment appeals board, its jurisdiction, hearing procedures and decision process.

NOTICE
The Appeals Board hearing panel assigned to hear a particular assessment appeal may at any time during its proceedings on an appeal, with or without notice to the parties, refer to and use the SBE’s Assessment Appeals Manual: September 1998; revised September 2000, or as further revised, in its consideration of and deliberations on any appeal. The opinions and interpretations set forth in said Assessment Appeals Manual: September 1998; Revised September 2000 are advisory only and not necessarily binding on the Appeals Board.

The Santa Barbara County Board of Supervisors has, by several resolutions mentioned below, adopted procedural rules for the conduct of proceedings by the Appeals Board.

Additionally, the Appeals Board has, by several resolutions mentioned in this document, adopted guidelines under § 32-59 of Ordinance No. 4285 for the conduct of its proceedings.
PART II
GUIDELINES FOR NOTICES OF INSUFFICIENCY OF APPLICATIONS FOR CHANGED ASSESSMENT: PROPERTY TAX RULE 305

Resolution No. 01-005, of the Appeals Board entitled In the Matter of Setting Guidelines for Notice of Insufficiency Under Property Tax Rule 305 is set forth at Bates pages 5 to 7.
JOINT RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS

In the Matter of Setting

Guidelines for Notice of ) Resolution No. 01-005
Insufficiency Under )
Property Tax Rule 305 )

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that Santa Barbara County Assessment Appeals Boards (hereafter “Appeals Board”) may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public’s use when appealing tax assessments; and

WHEREAS, Property Tax Rule 305 (title 18 CCR section 305) sets forth the requirements for an Application for Changed Assessment (hereafter “Application”) upon which the Appeals Board may make a changed assessment; and

WHEREAS, the Appeals Board intends by the following guidelines to give prompt notice to applicants of the failure of the face of the Application to comply with Property Tax Rule 305 that establishes rules for the sufficiency of an Application upon which the Appeals Board may make a changed assessment.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

(1) The Clerk of the Appeals Board (hereafter “Clerk”) shall promptly after the filing of an Application determine if the face of the Application complies with the requirements of Property Tax Rule 305 for a sufficient Application upon which the Appeals Board may make a changed assessment.
(2) If the Clerk determines that the face of the Application does not comply with Property Tax Rule 305, the Clerk shall promptly mail written notice of such insufficiency of the Application, together with a copy of the Application, to the applicant and/or his or her agent. Said notice shall: (a) state the nature of the insufficiency; (b) inform the applicant that the insufficient Application must be cured by filing with the Clerk, within 30 days after the mailing of the notice of insufficiency, an amendment to the Application which cures the defects specified in the notice of insufficiency; and (c) inform the applicant that the Application may be set for hearing and denied by the Appeals Board for failure to cure the Application as specified in the notice of insufficiency.

(3) If the Clerk determines that the face of the application does not comply with Property Tax Rule 305 requirements for: (a) agency; (b) signature and verification; (c) name and address of the applicant; (d) and/or form and content, and the applicant fails to file an amendment to the application that cures the specified defects within 30 days after the mailing of the notice of insufficiency, the Clerk shall, not sooner than 60 days after the mailing of the notice of insufficiency, set the Application for hearing before the Appeals Board on the question of the insufficiency of the Application under Rule 305. The Appeals Board may deny an Application for failure of the applicant to comply with the requirements of Property Tax Rule 305 regarding agency, signature and verification, the name and the address of the applicant, and form and content of the application.

(4) Any and all amendments to Applications submitted in response to the Clerk's notice of insufficiency shall comply with and are subject to Property Tax Rule 305. Nothing in this resolution shall be construed as authority to extend the time limits set by California law within which to amend an Application.

(5) This resolution shall be effective for and apply to all Applications filed with and on file with the Clerk.

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals
Board, State of California, this 18th day of December, 2001, by the following vote:

AYES: ANTICUNI, BAKER, BALLANTINE, JONES, REEDER, ROWLAND, TILLMAN, WILDE, WOLF
ABSENT: NONE
NOES: NONE
ABSTAIN: NONE

Chair, Appeals Board No. 1
Wendy J. Tillman
Chair, Appeals Board No. 2

ATTEST:

CLERK OF THE BOARD

By: Robert Cohen
Deputy Clerk

Approved as to form:

By: Enrique R. Sanchez
Deputy County Counsel
PART III
GUIDELINES FOR FILING MOTIONS WITH THE ASSESSMENT APPEALS BOARD
AND SETTING HEARINGS ON MOTIONS

Resolution No. 01-003, of the Appeals Board entitled In the Matter of Establishing Guidelines for the Santa Barbara County Assessment Appeals Boards for Motions in Assessment Appeals Board Proceedings is set forth at Bates pages 9 to 13.
JOINT RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS

In the matter of:

Establishing Guidelines for the Santa Barbara County Assessment Appeals Boards for Motions in Assessment Appeals Board Proceedings

Resolution No. 01-003

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that the Santa Barbara County Assessment Appeals Boards Nos. 1 & 2 (Appeals Board) may adopt such guidelines for the conduct of its hearings as it deems appropriate and develop forms and informational materials for the general public’s use when appealing tax assessments; and

WHEREAS, there is a need to establish guidelines for processing Applications for Changed Assessment (Applications) timely, promptly and efficiently to assist the Appeals Board in making final determinations on Applications.

WHEREAS, said guidelines are intended to promote the orderly administration by the Appeals Board of hearings on Application, including:

(a) avoiding unnecessary delays in setting said cases for hearing;

(b) making timely final determinations on Applications within the two-year time limit set by section 1604 of the Rev. & Tax. Code;

(c) reducing the duration of that period of time that the auditor-controller impounds disputed tax revenues pursuant to section 26906.1 of the Rev. & Tax. Code, and, thereby timely make available tax revenues for governmental and educational services, equipment and facilities; and

(d) avoiding unnecessary delays and continuances after the commencement of a hearing on an Application by dealing efficiently with and resolving specific substantive or procedural matters before or at the hearing on the Application.
NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

(1) **Applicability:** These guidelines apply to Appeals Board proceedings on all Applications.

(2) **Definitions:** The term "motion" as used in this Resolution means a written request or petition for an order filed with the Clerk of the Appeals Board before a hearing on an Application. Where the Appeals Board has bifurcated the hearing on issues arising out of an Application, each bifurcated hearing shall be considered a hearing for purposes of these guidelines, and appropriate motions may be made prior to each bifurcated hearing.

(3) **Motions:** The parties to an Application may serve and file written motions for relief with the Clerk, including motions to continue or to set hearings, and applications for protective orders and subpoenas.

(4) **Format and filing of motions:**
   (a) A motion and notice of hearing on the motion shall concisely state in the opening paragraph the specific order being sought and the grounds for issuance of the order.

   (b) The first page of each paper shall specify immediately below the number of the case: the date, time and location of the scheduled hearing.

   (c) The papers filed in support of a motion shall consist of at least the following: (1) the motion and a notice of hearing on the motion, and (2) a memorandum of points and authorities in support of the motion. These papers should be filed as one combined document. Other papers may be filed in support of a motion, such as declarations, exhibits, or other documents.

(5) **Points and Authorities in support of the motion:** A party filing a motion shall serve and file therewith a memorandum of points and authorities to be relied upon. The absence of the memorandum may be construed by the Appeals Board as an admission that the motion is not meritorious and cause for its denial.
A memorandum of points and authorities shall contain a statement of facts, a concise statement of the law, evidence and arguments relied on, and a discussion of the statutes, regulations, cases, and textbooks cited in support of the position advanced.

No opening or opposing points and authorities shall exceed 6 pages, excluding the proof of service, tables or exhibits or other attachments. A table of contents or table of authorities need not be included in the points and authorities.

(6) **Time for filing motions:**

(a) Unless otherwise ordered and except for the timing set forth in subparagraph (c), all moving and supporting papers shall be served and filed and received by the Clerk at least 20 days before the hearing date.

(b) For motions that request the Appeals Board to enter an order that will result in a final decision on the case, all moving and supporting papers shall be served and filed and received by the Clerk at least 45 days before the hearing date.

(c) All papers opposing a motion shall be filed and received by the Clerk and the other party at least eight days and all reply papers shall be filed and received by the Clerk and the other party at least two days before the hearing date.

(7) **Service of motions:** Proof of service of the moving papers shall be filed and received by the Clerk no later than five days before the time appointed for the hearing.

(8) **Filing:** Unless otherwise provided by local rule, an original and four copies of the motion, the opposition and reply shall be filed in the Clerk’s office.

(9) **Untimely filing:** No paper shall be rejected for filing on the ground that it was submitted for filing after the time set forth in these guidelines. If the Appeals Board, in its discretion, refuses to consider a late filed paper, the minutes or order shall so indicate.

(10) **Hearings:** The Clerk shall maintain a general schedule showing the Appeals Board’s hearing schedule.

For a hearing on a motion, a party may select a date, time and location, based on the Appeals Board’s hearing schedule, and request the Clerk to set the hearing on a motion for the date selected by the party. The party shall thereafter file and serve the motion for the date selected by the party.
If a specific hearing panel has been assigned to hear a specific case, the party may request the Clerk to convene the panel to hear the motion, and the Clerk shall notify the party of the date, time and location of the hearing on the motion. The party shall thereafter file and serve the motion.

A party must promptly notify the Clerk if a matter will not be heard on the scheduled date.

(11) **Evidence at hearing on motion:** Oral testimony, documentary evidence, declarations or affidavits may be received at the hearing at the discretion of the Appeals Board.

(12) **Taking the matter under submission:** The Appeals Board may take the matter under submission and deliberate in closed session on the motion and thereafter direct the Clerk to notify the parties of its ruling on the motion.

(13) **Clerk’s notice of ruling:** Where the Appeals Board rules on a motion, the Clerk shall forthwith notify the parties of the ruling. The notification, which shall specifically identify the matter ruled upon, may be given by mailing to the parties a copy of the ruling or order, and it shall constitute service of notice.

In cases having multiple parties, a Clerk’s notification made pursuant to this rule, or any notice of a ruling or order served by a party, shall name the moving party and the party against whom relief was requested, and specifically identify the particular motion ruled upon.

(14) **Record of proceedings:** The Clerk shall record the hearing on the motion in the same manner that the Clerk is required to record Appeals Board’s proceedings on applications for changed assessment under the Revenue and Taxation Code.

(15) Santa Barbara County Assessment Appeals Board Resolution No. 98-1 is repealed on the effective date of this resolution.

PASSED AND ADOPTED by the of the Santa Barbara County Assessment
Appeals Board, State of California, this 12 day of December, 2001, by the following vote:

AYES: ANTICOUNI, BAKER, BALLANTINE, JONES, REEDER, ROWLAND, TILLMAN, WILDE WOLF
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

Chair, Assessment Appeals Board No. 1

Wendy 6. Tiller

Chair, Assessment Appeals Board No. 2

ATTEST:
CLERK OF THE BOARD

By: Robert Cohen
Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL

By: Enrique Hernandez
Deputy County Counsel
PART IV
SUBPOENAS

In accord with and pursuant to Rev. & Tax Code § 1609.4 and Property Tax Rule 322, the Appeals Board, on a party's application for a subpoena or on its own motion, may subpoena witnesses and books, records, maps and documents.

The party requesting the subpoena shall comply with the requirement of Property Tax Rule 322 or other applicable provisions of the various procedural rules set forth in this document.

When the Appeals Board issues a subpoena, the party requesting the subpoena shall have the obligation of serving the subpoena and paying witness fees and mileage.

As prescribed by Property Tax Rule 322, an application for a subpoena for production of books, records, maps or documents shall be supported by an affidavit as is described in Code of Civil Procedure section 1985.

Sample forms for applications for subpoenas and subpoenas are set forth at Bates pages 15 to 19.

[Authorities: Rev. & Tax. Code §§ 1609.4 & 1609.5; Property Tax Rule 322; Code of Civil Procedure § 1985]
BEFORE THE ASSESSMENT APPEALS BOARD
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of
The Applications for Changed Assessment of
PACIFIC OFFSHORE PIPELINE COMPANY
Application Nos. 97-0694, 97-0695, 96-0275, 97-0062 and 98-0268.

TO: RICHARD C. JOHNSON

THE ASSESSMENT APPEALS BOARD OF THE COUNTY OF SANTA BARBARA hereby commands you to attend a hearing of said Board in relation to the above-entitled Applications at the Hearing Room of the County of Santa Barbara Assessment Appeals Board located at Santa Barbara County Administration Buildings, Fourth Floor, 105 East Anapamu Street on September 11, 2000, at 9:00 a.m., or at such other time as you and the Applicant may mutually agree upon. You must appear at that time and place unless you make special arrangements to appear at another time with Jason C. DeMille, Attorney for Applicant, Pacific Offshore Pipeline Company, at (562) 698-9771.

Disobedience of this subpoena or a refusal to be sworn or to answer as a witness before the Assessment Appeals Board of the County of Santa Barbara, State of California, may be reported to the Superior Court of the State of California in and for the County of Santa Barbara for further action pursuant to Code of Civil Procedure §1991 or Government Code §25170 et seq., or other applicable law.

Issued this 26th day of July, 2000, in the County of Santa Barbara, State of California.

SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARD

By

MICHAEL F. BROWN
Clerk of the Assessment Appeals Board

By

Deputy Clerk
BEFORE THE ASSESSMENT APPEALS BOARD
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of

The Applications for Changed Assessment of 1260 BB Property LCC Applicant

Applications for Changed Assessment Nos. 00-0025 through 00-0044 Inclusive

SUBPOENA

DUES TECUM:

DECLARATION OF ENRIQUE R. SANCHEZ IN SUPPORT THEREOF

(Rev. and Tax. Code § 1609.4 & 18 Code of Regulations Rule 322)

TO: Thomas E. Callahan, Executive Vice President of PKF Consulting, and to PKF Consulting, San Francisco, California.

THE ASSESSMENT APPEALS BOARD OF THE COUNTY OF SANTA BARBARA, on its own motion, hereby commands you to attend a hearing of said Board in relation to the above-entitled Applications at the Santa Barbara County Board of Supervisors Hearing Room located at the Santa Barbara County Administration Building, Fourth Floor, 105 East Anapamu Street, Santa Barbara, California, on November 30, 2001, at 10:00 a.m. You must appear and produce such items at that time and place indicated.

You are ordered to bring with you the appraisal report in your possession or under your control, described in the attached declaration as follows:

See attached Declaration of Enrique R. Sanchez.

Disobedience of this subpoena or a refusal to be sworn or to answer as a witness before the Assessment Appeals Board of the County of Santa Barbara, State of California, may be reported to the Superior Court of the State of California in and for the County of Santa Barbara for further action pursuant to Code of Civil Procedure section 1991 or Government Code section 25170 et seq., or other applicable law.

16
Issued this Thirtieth (30th) day of November 2001, in the County of Santa Barbara, State of California.

SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARD

By  Wendy Tillman  
Wendy Tillman, Chair

MICHAEL F. BROWN
Clerk of the Assessment Appeals Board

By  Robert Cohen  
Deputy Clerk

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BEFORE THE ASSESSMENT APPEALS BOARD

COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

In the Matter of
The Applications for Changed Assessment
of 1260 BB Property LCC
Applicant

Applications for Changed Assessment
Nos. 00-0025 through 00-0044
Inclusive

SUBPOENA
DUCES TECUM:
DECLARATION OF ENRIQUE R.
SANCHEZ IN SUPPORT THEREOF

(Rev. and Tax. Code § 1609.4 &
18 Code of Regulations Rule 322)

DECLARATION OF ENRIQUE R. SANCHEZ

I, Enrique R. Sanchez, state:

(1) I am an attorney at law duly licensed to practice before all of the courts of the State of California. I am a Senior Deputy County Counsel with the Santa Barbara County Counsel’s Office and am the legal advisor to the Santa Barbara County Assessment Appeals Board.

(2) This Declaration is prepared and submitted in relation and in support of the assessment appeals board’s subpoena issued on its own motion directing Thomas E. Callahan, Executive Vice President of PKF Consulting, and PKF Consulting, San Francisco, California, to produce the documents described below, namely the appraisal report dated November 1, 1995.

(3) The documents that you are required to produce is the appraisal report dated November 1, 1995, prepared by Thomas E. Callahan, Executive Vice President of PKF Consulting, San Francisco, California, on behalf of Credit Lyonnaise concerning the Santa Barbara Biltmore Hotel, that is the property that is the subject of the above-entitled applications for changed assessment.

(4) Good cause is shown for the issuance of this subpoena on the following grounds:

(A) The subpoenaed appraisal report is identified and referred to at page 2, paragraph 2, of the November 27, 2001, appraisal report prepared by Thomas E. Callahan that Applicant
submitted as Applicant's Exhibit N and received into evidence at the hearing of November 29, 2001, as follows:

"It should be noted that this valuation was based on a previous appraisal of the Hotel performed by the undersigned dated November 1, 1995."

(B) The appraisal report of November 1, 1995, is contemporaneous with the valuation date at issue in these applications for changed assessment and is material and relevant to the assessment and equalization of the subject property because it is the best evidence (in comparison with the November 27, 2001, appraisal report) on the valuation of the subject property on November 9, 1995.

(C) At the hearing of November 29, 2001, Thomas E. Callahan testified that he considered, relied and based his November 27, 2001, appraisal report and based his opinion and testimony presented at the hearing on the appraisal report dated November 1, 1995.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. If called as a witness, I could competently testify to the foregoing of my own personal knowledge.

Executed this 30th day of November 2001, at Santa Barbara California.

Enrique R. Sanchez

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PART V
COMPUTATION OF TIME THAT ACTS ARE TO BE DONE UNDER ASSESSMENT
APPEALS BOARD'S PROCEDURAL RULES

Resolution No. 01-004, of the Appeals Board entitled In the Matter of Setting Guidelines for
Computation of Time in which Any Act is to be Done Under the Procedural Rules and Guidelines of the
Appeals Board is set forth at Bates pages 21 to 22.
JOINT RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS

In the Matter of

Setting Guidelines for ) Resolution No. 01-004
Computation of Time in Which )
Any Act is to be Done Under the )
Procedural Rules and Guidelines of )
The Appeals Board )

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that Santa Barbara County Assessment Appeals Boards Nos. 1 and 2 (hereafter "Appeals Board") may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public's use when appealing tax assessments; and

WHEREAS, the rules and guidelines of procedure for the Appeals Board set forth time periods for the performance of specified acts; and

WHEREAS, a standard method to compute time in which said acts are to be performed is necessary to implement the rules and guidelines of the Appeals Board.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

The time in which any act provided for by the rules and guidelines of the Appeals Board is required to be done shall be computed in the manner set forth in Civil Code sections 10 and 11 and Code of Civil Procedure sections 12 and 12a.

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Boards
Board, State of California, this 18th day of December, 2001, by the following vote:

AYES: ANTICOUNI, BAKER, BALLANTINE, JONES, REEDER, ROWLAND, TILLMAN, WILDE, WOLF
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

Chair, Appeals Board No. 1

Chair, Appeals Board No. 2

ATTEST:
CLERK OF THE BOARD
By: Robert Cohen
Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL
By: Francisco Sanchez
Deputy County Counsel
PART VI
FEES FOR FINDINGS OF FACT

Resolution No. 86-487, of the Board of Supervisors of the County of Santa Barbara entitled In the Matter of Fees Charged for Findings of Fact from Assessment Appeals Board Hearings is set forth at Bates pages 24 to 25.
RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF FEES
CHARGED FOR FINDINGS OF
FACT FROM ASSESSMENT
APPEALS BOARD HEARINGS

RESOLUTION NO. 86-487

WHEREAS, the current fee of Ten Dollars ($10.00)
charged to assessment appeals applicants for the preparation of
findings of fact does not cover the expense of preparing the
findings; and

WHEREAS, Revenue and Taxation Code section 1611.5 was
amended as of January 1, 1986, to allow counties to charge any
fee or deposit which may be required to cover the expense of
preparing findings;

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT:

1. Effective October 1, 1986, the minimum fee charged
assessment appeals applicants who request findings of fact from
a Santa Barbara County Assessment Appeals Board hearing lasting
up to two and one-half hours shall be One Hundred Fifty Dollars
($150.00) per appraisal unit. (An appraisal unit may include a
single parcel or properties consisting of multiple contiguous
parcels such as a ranch or an apartment complex.)

2. If the length of the Assessment Appeals Board
hearing exceeds two and one-half hours, then an additional fee
of Fifty-Five Dollars ($55.00) for the findings of fact shall be
charged for each additional hour of the hearing, in order to
cover the expense of the increased time required to prepare the
findings of fact.

PASSED, APPROVED AND ADOPTED by the Board of
Supervisors of the County of Santa Barbara, State of California,
this 15th day of September, 1986, by the following vote:

AYES: David M Yager, Michael B. Stoker; William B. Wallace;
DeWayne Holmdahl, Toru Miyoshi

NOES: None

ABSENT: None

Chairman, Board of Supervisors

ATTEST:
HOWARD C. MENZEL
COUNTY CLERK-RECORDER

By

APPROVED AS TO FORM:
KENNETH L. NELSON
COUNTY COUNSEL

By

APPROVED AS TO ACCOUNTING FORM:
KRISTI M. JOHNSON
AUDITOR-CONTROLLER

Deputy County Counsel

JPC:sm
0660B
PART VII
CONTINUANCES

Resolution No. 01-002 of the Appeals Board entitled In the Matter of Setting Guidelines for Continuances is set forth at Bates pages 27 to 30.
JOINT RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS

In the Matter of Setting

Guidelines for Continuances                     Resolution No. 01-002

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that Santa Barbara County Assessment Appeals Boards Nos. 1 and 2 (hereafter “Appeals Board”) may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public’s use when appealing tax assessments; and

WHEREAS, it is the policy of the Appeals Board to hold a hearing on an application for changed assessment and to make a final determination on an application for changed assessment within 12 months after the application is filed; and

WHEREAS, continuances of hearings on applications for changed assessment and hearings on any other special proceedings, including status conferences and applications and/or motions for orders or subpoenas, are disfavored.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

(1) The Appeals Board may for good cause continue a hearing on an application for changed assessment or a special proceeding. The term “hearing” as used in this resolution shall mean a proceeding to be held before the Appeals Board on the applications(s) for changed assessment where sworn testimony and/or written documentary evidence will be presented to the Appeals Board for purposes of making a final decision under State Board of Equalization Property Tax Rule 325 on an application for changed assessment. The term “hearing” as used in this resolution does not include special proceedings, e.g., status conferences or proceedings on requests for continuances.

(2) Postponements and continuances of hearings shall be governed by State Board of Equalization Property Tax Rule 323.

1
Before the date set for the hearing, the Chair of the Appeals Board panel designated to hear the case, or the Chair of the Appeals Board if a panel has not been designated to hear the case, shall make decisions concerning postponement and continuance of hearings under Property Tax Rule 323. At the scheduled hearing, the Appeals Board hearing panel assigned to hear the case shall make decisions concerning postponement and continuance of hearings under Property Tax Rule 323.

(3) Unless otherwise prescribed by rules, resolutions or guidelines, a request for a continuance of a special proceeding, other than a hearing, must be in writing and shall be served on the parties and filed with and be received by the Clerk of the Appeals Board (hereafter "Clerk") no later than 4:00 p.m. on the tenth day, excluding the date of the special proceeding, before the date set for the special proceeding. A written request for continuance may be filed with the Clerk by facsimile. The parties shall not use telephonic or other similar methods to inform the Clerk of a request for continuance nor shall the Clerk give any advice to the parties on the necessity to appear at a special proceeding on a request for a continuance.

(4) If an Appeals Board panel has been designated to hear a case, any request for a continuance shall be assigned for hearing to said panel. In the event one of the members of said panel is not available, the Clerk may assign another member of the Appeals Board to temporarily sit on the panel to rule on the request for a continuance.

(5) Unless otherwise ordered by the Chair of the Appeals Board hearing panel, the attendance of the parties is required at the special proceeding on the request to continue the special proceeding in order to show good cause for the continuance. If the Chair of the Appeals Board hearing panel did not excuse a party's attendance at the special proceeding and if a party fails to attend a hearing on a request to continue a special proceeding, the Appeals Board may, in its discretion, enter any appropriate order, including a continuance of the matter.

(6) The Clerk, at a hearing for a request for a continuance, shall, based on the file, inform the Appeals Board of the date of the filing of the application and the number of prior continuances granted by the Appeals Board in the case and the party or parties requesting the prior continuances.
(7) When granting a continuance, the Appeals Board shall continue the hearing or special proceeding to a specific date, time and location of hearing or special proceeding, and determine if further written notice of the continued hearing or special proceeding shall be given by the Clerk to the parties.

(8) The Appeals Board may vacate a hearing or special proceeding date for any reason. If the hearing or special proceeding is vacated for any reason and the Clerk has previously given the parties 45-days notice of hearing as required by Rev. & Tax. Code section 1605.6, the Clerk shall, pursuant to section 1605.6, notify the parties of the new date, time and location of hearing not less than 10 days prior to the new hearing date, unless the parties stipulate orally or in writing to a shorter notice period.

(9) To the extent there is any conflict between this resolution and resolutions adopted by the board of supervisors establishing procedural rules for the Appeals Board for specific categories of cases, such as complex cases, said resolutions adopted by the board of supervisors shall supersede the provisions of this resolution.

(10) All prior resolutions, guidelines or instructional booklets adopted by the Appeals Board are repealed to the extent that they are in conflict with the provisions of this resolution.

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Board, State of California, this 18 day of December, 2001, by the following vote:

AYES: ANTICOUNI, BAKER, BALLANTINE, JONES, REEDER, ROWLAND, TILLMAN, WILDE, W
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

Chair, Appeals Board No. 1

[Signature]

Chair, Appeals Board No. 2

[Signature]

Chair, Appeals Board No. 2

[Signature]

ATTEST:
CLERK OF THE BOARD

By: [Signature]
Deputy Clerk
APPROVED AS TO FORM:
COUNTY COUNSEL
By: [Signature]
Deputy County Counsel
PART VIII
EXTENSIONS OF THE 2-YEAR TIME LIMIT DURING WHICH THE ASSESSMENT APPEALS BOARD IS REQUIRED TO MAKE A FINAL DECISION ON AN APPEAL

Resolution No. 98-3 of the Appeals Board entitled In the Matter of Setting Guidelines for Extensions of the 2-Year Time Limit is set forth at Bates pages 32 to 34.
RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARD

In the matter of setting ) Resolution No. 98-3
  guidelines for extensions of )
  the 2-year time limit )

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa
Barbara County Code provides that the Santa Barbara County
Assessment Appeals Board (Appeals Board) may adopt such guidelines
for the conduct of its hearings as it deems appropriate and develop
forms and informational materials for the general public's use when
appealing tax assessments; and

WHEREAS, It is the policy of the Appeals Board to hold a hearing on an
application for changed assessment and to make a final determination
on an application for changed assessment within 12 months after the
application is filed. Therefore, extensions of the 2-year time limit within
which the Appeals Board must make a final determination on an
application for changed assessment are disfavored.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS
FOLLOWS:

(1) The Appeals Board may, pursuant to section 1604, subd. (c), of the
Rev. & Tax. Code, enter into a stipulation, on the record or in writing,
or both, with the applicant to extend the 2-year time limit set forth in
said section 1604, subd. (c). (Hereinafter "2-year time limit").

(2) Good cause must be shown, and noted on the record, in support for
a request to extend the 2-year time limit.

(3) Where the applicant and the Appeals Board enter into a stipulation
extending the 2-year time limit at the request of the applicant, the
applicant shall submit to the Appeals Board an explanation in writing of the need for the extension.

(4) Where the assessor and the applicant jointly request by stipulation an extension of the 2-year time limit, the stipulation shall be in writing and briefly state the grounds for the extension.

(5) Any stipulations extending the 2-year time limit shall be open-ended, unless the Appeals Board otherwise decides to extend the 2-year time limit to a date certain. Attached as Exhibit A is the form for the open-ended stipulation extending the 2-year time limit.

(6) For a case filed before September 15, 1997, the Appeals Board may, in its discretion, enter into stipulations to extend the 2-year limit to a date certain.

(7) In cases where the Appeals Board extends the 2-year time limit, the Clerk of the Appeals Board shall annually thereafter schedule a status conference on the case to consider setting the matter for hearing or continuing the extension of time.

(8) Where no stipulation to extend the 2-year time limit is submitted to the Appeals Board and the Appeals Board decides to deny the applicant a hearing within the 2-year time limit, the Appeals Board shall follow the procedures set forth in State Board of Equalization Property Tax Rule 309, subdivisions (c) & (d).

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Board, State of California, this 1Z day of

March, 1998, by the following vote:

AYES: ANTICOUNI, BALLANTINE, REEDER
ABSENT: NONE

NOES: ABSTAIN: NONE

Chair, Assessment Appeals Board

ATTEST:
CLERK OF THE BOARD
By: Robert Cohen
Deputy Clerk

Approved as to form:
By: Deputy County Counsel

s:\\cc\winword\era\asab\proced4.98
ASSESSMENT APPEALS BOARD  
OF THE COUNTY OF SANTA BARBARA  

In re: ____________________________  
Application(s) for Changed Assessment  
No(s). _____ _____ _____  

Stipulation for Waiver  
of Time for Hearing Per  
Rev. & Tax. Code 1604 (c)  

The Applicant, ____________________________, and the  
Santa Barbara County Assessment Appeals Board (Appeals Board) do hereby  
stipulate and agree:  

(1) To a waiver of the 2-year time limit set forth in California Revenue  
and Taxation Code section 1604, subdivision (c), for the above-referenced  
application(s) for changed assessment.  

(2) The applicant hereby waives any and all rights to have the  
application(s) for changed assessment heard within the required two year  
statute of limitations set forth is said section 1604, subdivision (c).  

(3) The hearing on the application(s) for changed assessment shall be  
set by the Clerk of the Appeals Board on the receipt of written notice from the  
applicant to set the matter for hearing or on instruction from the Appeals  
Board to set the matter for hearing.  

(4) The hearing on the application for changed assessment pursuant to  
paragraph 3 of this stipulation shall not be set for a hearing on the merits of  
the application for a date during the initial 2-year time limit after the timely  
filling of the application for changed assessment. The hearing on the merits of  
said application for changed assessment shall be set for a date after the  
initial 2-year time limit and no earlier than 90 days after the notice of hearing  
is mailed by the Clerk of the Appeals Board.  

(5) Notwithstanding paragraph (4) of this stipulation, the Appeals  
Board may schedule special proceedings, such as status conferences or  
applications for subpoenas or other orders other than a hearing on the merits  
of the application(s) for changed assessment.  

(6) The waiver of the 2-year time limit set forth at paragraphs 1 and 2  
of this stipulation shall be effective up to and including the date that the  
Appeals Board makes a final determination on the above-referenced  
application(s) for changed assessment.  

(7) The person executing this document for and on behalf of the  
applicant warrants and represents that he or she is an agent of the applicant  
and that he or she is authorized to bind the applicant to the stipulation and  
agreement contained herein.  

Date: _____ _____  

Santa Barbara County  
Assessment Appeals Board  
_________________________________  
Chair  

Date: _____ _____  

Applicant  
_________________________________  

Exhibit A
PART IX
GENERAL STEPS TO BE TAKEN AT COMMENCEMENT OF HEARINGS

The clerk or chair shall follow the steps for hearings set forth in Property Tax Rules 313 and 316.

Chairperson Reads Burden of Proof:

The chair reads Property Tax Rule 321 on burden of proof at the commencement of the hearing.

A full and fair hearing shall be accorded the applicant and assessor. There shall be reasonable opportunity for the presentation of evidence, for the cross-examination of all witnesses, for argument and for rebuttal. To be admissible, evidence must be relevant, material and competent. Failure to enter a timely objection to evidence constitutes a waiver of the objection.
PART X
SUPPLEMENTAL HEARING PROCEDURES

Resolution No. 3-3 of the Appeals Board entitled *The Adoption of Supplemental Hearing Guidelines* is set forth at Bates pages 37 to 47.
JOINT RESOLUTION OF THE
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARDS

In the Matter of: Resolution No. 3-3

The Adoption of Supplemental
Hearing Guidelines

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara
County Code provides that Santa Barbara County Assessment Appeals Boards Nos. 1
and 2 (hereafter "Appeals Board") may adopt such guidelines for the conduct of their
hearings as they deem appropriate and develop forms and informational materials for
the general public's use when appealing tax assessments; and

WHEREAS, the Appeals Board on January 28, 1993, adopted Resolution 93-2
entitled Supplemental Procedures for Hearings in order to supplement Santa Barbara
County Assessment Appeals Board Guidelines for the Conduct of Hearings and Rulings
on Evidence, (Rev. 89) and Santa Barbara Country Assessment Appeals Board
Information and Instruction Booklet (Rev. 3/89); and

WHEREAS, Santa Barbara County Assessment Appeals Board Guidelines for
the Conduct of Hearings and Rulings on Evidence, (Rev. 89) and Santa Barbara
Country Assessment Appeals Board Information and Instruction Booklet (Rev. 3/89.)
have become outdated; and

WHEREAS, the Appeals Board desires to continue in effect the supplemental
hearing procedures attached as exhibits to Resolution 93-2 and to repeal the Santa
Barbara County Assessment Appeals Board Guidelines for the Conduct of Hearings
and Rulings on Evidence, (Rev. 89) and Santa Barbara Country Assessment Appeals
Board Information and Instruction Booklet (Rev. 3/89.)
NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

1. The Appeals Board hereby adopts Exhibits 1 – 3, attached hereto, as supplemental hearing guidelines.

2. The Appeals Board hereby repeals the Santa Barbara County Assessment Appeals Board Guidelines for the Conduct of Hearings and Rulings on Evidence, (Rev. 89) and Santa Barbara Country Assessment Appeals Board Information and Instruction Booklet (Rev. 3/89.)

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Boards, State of California, this 27th day of February, 2003, by the following vote:

AYES: Kenneth Baker, Wilson Brownlee, Harvey Wolf

NOES: None
ABSENT: None
ABSTAIN: None

Chair, Appeals Board No. 1

Chair, Appeals Board No. 2

ATTEST:

CLERK OF THE BOARDS
By: Robert Cohen
Deputy Clerk

APPROVED AS TO FORM:

COUNTY COUNSEL
By: Sr. Deputy County Counsel

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EXHIBIT 1

ASSESSMENT APPEALS BOARD PROCEDURES

DESIGNATION OF ONE REPRESENTATIVE

Except as is otherwise permitted with leave of the chair, each party shall designate one person to represent said party in the hearing on the matter pending before the Assessment Appeals Board and only said designated representative shall present the case, including the making of opening statements, calling and examining witnesses, introducing evidence into the record or objecting to the introduction of evidence and arguing the facts and law of the case to the Assessment Appeals Board.
EXHIBIT 2

ORDER OF PROOF

Except as otherwise provided by law or by a majority of the hearing panel presiding over a case, the chair has discretion to regulate the order of proof and the phases of the examination of the witnesses. The ordinary order of proof is as follows:

1. Where the applicant has the burden of proof:
   a) The applicant produces evidence on his or her case (phases of examination - direct, cross, redirect, recross, etc.);
   b) The assessor produces evidence on his case (phases of examination);
   c) The applicant may then offer rebuttal evidence (phases of examination);
   d) The assessor may then offer rebuttal (surrebuttal) evidence (phases of examination).

2. Where the assessor has the burden of proof:
   a) The assessor produces evidence on his case (phases of examination);
   b) The applicant produces evidence on his or her case (phases of examination);
   c) The assessor may then offer rebuttal evidence (phases of examination);
   d) The applicant may then offer rebuttal (surrebuttal) evidence (phases of examination).

3. Where the party who has the burden of proof has presented evidence, on his or her case and the adverse party has presented his or her case, the parties may only thereafter offer rebuttal evidence unless the chair for good cause and in the furtherance of justice permits the party to offer evidence on his or her original case.

ORDER OF THE PHASES OF THE EXAMINATION OF WITNESSES

The phases of the examination of the witnesses are generally direct examination, cross-examination, redirect examination, recross examination, and continuing thereafter by redirect and recross. Unless for good cause the chair directs otherwise, each phase of the witness's examination must be concluded before the succeeding phase begins. However, members of the Assessment Appeals Board hearing panel may examine a witness at any of the phases of the examination of a witness.

The chair may conditionally admit certain evidence out of order, subject to any necessary preliminary facts being supplied at a later time in the hearing.

Direct examination is the method for obtaining evidence from a party's own witness.

Cross-examination of a witness is limited to the scope of the direct examination of the witness. However, before asking questions of a witness beyond the scope of direct examination, the chair may permit a party to question an adverse party or an adverse witness during cross-examination on matters
beyond the scope of the direct examination as if the witness were being questioned under direct examination.

The witness may be cross-examined on any subject brought out during the direct examination of the witness and may be cross-examined on his or her credibility. When only partial testimony is given during direct examination about a conversation, an event or a writing, the entire matter may be the subject of cross-examination.

Redirect examination is the questioning of the witness by the person who asked the questions on direct examination to cover matters brought out on cross-examination and to bring out other testimony to rehabilitate a witness whose credibility has been impaired. Redirect examination is not an opportunity to bring out new matter but only to address matters covered within the scope of the cross-examination.

Recross-examination is carried out in the same manner as cross-examination.
EXHIBIT 3

EVIDENTIARY GUIDELINES

EVIDENTIARY GUIDELINE 3-A

STATEMENTS OF COUNSEL — EVIDENCE STRICKEN OUT —
INSINUATIONS OF QUESTIONS

Unless counsel is testifying under oath as the agent of the applicant or of the assessor, statements of counsel are not evidence.

Assessment Appeals Board members may not speculate as to the answers to questions to which objections were sustained or as to the reasons for the objections.

Assessment Appeals Board members may not consider any evidence that was stricken; that must be treated as though they had never known of it.

A suggestion in a question is not evidence unless it is adopted by the answer. Standing alone, a question is not evidence. Assessment Appeals Board members may consider it only to the extent it is adopted by the answer.

EVIDENTIARY GUIDELINE 3-B

DIRECT AND CIRCUMSTANTIAL EVIDENCE — INFERENCES

Evidence may be either direct or circumstantial. Direct evidence proves a fact without an inference and, if true, conclusively establishes that fact. Circumstantial evidence proves a fact from which an inference of the existence of another fact may be drawn.

An inference is a deduction of fact that may logically and reasonably be drawn from another fact or group of facts. The law makes no distinction between direct and circumstantial evidence as to the degree of proof required; each is a reasonable method of proof. Each is respected for such convincing force as it may carry.

EVIDENTIARY GUIDELINE 3-C

WEIGHTING CONFLICTING TESTIMONY

Assessment Appeals Board members are not bound to decide according to the testimony of a number of witnesses, which does not convince the Assessment Appeals Board members, as against the testimony of a smaller number or other evidence, which is more convincing to the Assessment Appeals Board members. The testimony of one witness worthy of belief is sufficient to prove any fact. This does not mean that the Assessment Appeals Board members are free to disregard the testimony of any witness merely from caprice or prejudice, or from a desire to favor either side. It does mean that they must not
decide anything by simply counting the number of witnesses who have testified on the opposing sides. The test is not the number of witnesses, but the convincing force of the evidence. (BAJI 2.01)

**EVIDENTIARY GUIDELINE 3-D**

**FAILURE TO PRODUCE AVAILABLE STRONGER EVIDENCE**

If weaker and less satisfactory evidence is offered by a party, when it was within his or her power to produce stronger and more satisfactory evidence, the evidence offered should be viewed with distrust. (BAJI 2.02)

**EVIDENTIARY GUIDELINE 3-E**

**WILFUL SUPPRESSION OF EVIDENCE**

If the Assessment Appeals Board finds that a party willfully suppressed evidence in order to prevent its being presented in this hearing, the Assessment Appeals Board members may consider that fact in determining what inferences to draw from the evidence. (BAJI 2.03)

**EVIDENTIARY GUIDELINE 3-F**

**FAILURE TO DENY OR EXPLAIN ADVERSE EVIDENCE**

In determining what inferences to draw from the evidence the Assessment Appeals Board members may consider, among other things, a party's failure to explain or to deny such evidence. (BAJI 2.04)

**EVIDENTIARY GUIDELINE 3-G**

**LIMITED ADMISSION OF EVIDENCE - PARTIES OR PURPOSE**

[Whenever evidence was admitted but limited to one or more applicants, the Assessment Appeals Board must not consider it as to any other applicant.]

Whenever evidence was admitted for a limited purpose, the Assessment Appeals Board must not consider it for any other purpose.

The attention of the Assessment Appeals Board was called to these matters when the evidence was admitted. (BAJI 2.05)
EVIDENTIARY GUIDELINE 3-H

EXTRAJUDICIAL ADMISSIONS-CAUTIONARY INSTRUCTION

A statement made by a party before the hearing which tends to prove or disprove any material fact in this action and which is against such party’s interest is an admission. Evidence of an oral admission not made under oath should be viewed with caution. (BAJI 2.25)

EVIDENTIARY GUIDELINE 3-I

BELIEVABILITY OF WITNESS

The Assessment Appeals Board is the sole and exclusive Judge of the believability of the witnesses.

In determining the believability of a witness, the Assessment Appeals Board may consider any matter that has a tendency in reason to prove or disprove the truthfulness of the testimony of the witness, including but not limited to the following:

- The demeanor of the witness while testifying and the manner of testifying;
- The character of that testimony;
- The extent of the capacity of the witness to perceive, to recollect, or to communicate any matter about which the witness testified;
- The opportunity of the witness to perceive any matter about which the witness has testified;
- The character of the witness for honesty or veracity or their opposites;
- The existence or nonexistence of a bias, interest, or other motive;
- A statement previously made by the witness that is consistent with the testimony of the witness;
- A statement made by the witness that is inconsistent with any part of the testimony of the witness;
- The existence or nonexistence of any fact testified by the witness;
- The attitude of the witness toward the action in which testimony has been given by the witness or toward the giving of testimony; or
- An admission by the witness of untruthfulness.

(BAJI 2.20)
EVIDENTIARY GUIDELINE 3-J
WITNESS WILFULLY FALSE

A witness false in one part of his testimony is to be distrusted in others. The Assessment Appeals Board may reject the entire testimony of a witness who willfully has testified falsely on a material point, unless, from all the evidence, it believes that the probability of truth favors his or her testimony in other particulars. (BAJI 2.22)

EVIDENTIARY GUIDELINE 3-K

If, a privilege not to testify with respect to any matter [or to refuse to disclose or to prevent another from disclosing any matter] has been exercised, no assumption of fact is to be made by the Assessment Appeals Board because of the exercise of such privilege, and the Assessment Appeals Board must not draw any inference therefrom as to the believability of the witness or as to any matter in issue in this hearing. (BAJI 2.27)

EVIDENTIARY GUIDELINE 3-L
EXPERT TESTIMONY-QUALIFICATIONS OF EXPERT

A witness who has special knowledge, skill, experience, training or education in a particular subject has testified to certain opinions. In determining what weight to give each opinion, the Assessment Appeals Board should consider the qualifications and believability of the witness, the facts or materials upon which each opinion is based, and the reasons for each opinion.

An opinion is only as good as the facts and reasons on which it is based. If the Assessment Appeals Board finds that any such fact has not been proved, or has been disproved, the Assessment Appeals Board must consider that in determining the value of the opinion. Likewise, the Assessment Appeals Board must consider the strengths and weaknesses of the reasons on which it is based.

[The Assessment Appeals Board is not bound by an opinion. It will give each opinion the weight which it finds it deserves.]

[However, the Assessment Appeals Board may not arbitrarily or unreasonably disregard the _______________(expert, appraisal, etc.)______________ opinion testimony in this case which was not contradicted. Therefore, unless it finds that it is not believable or that a contrary finding is supported by the record, it is conclusive and binding on the Assessment Appeals Board.] (BAJI 2.40)
EVIDENTIARY GUIDELINE 3-M
WEIGHING CONFLICTING EXPERT TESTIMONY

In resolving the conflict in the testimony of expert witnesses, the Assessment Appeals Board should weigh the opinion of one expert against that of another. In doing this, it should consider the qualifications and believability of each witness, the reasons for each opinion and the matter upon which it is based. (BAJI 2.41)

EVIDENTIARY GUIDELINE 3-N
HYPOTHETICAL QUESTIONS

[An] expert witness[es] [was] [were] asked to assume that certain facts were true and to give an opinion based upon that assumption. This is a hypothetical question. If any fact assumed in such a question has not been established by the evidence, the Assessment Appeals Board should determine the effect of that omission upon the value of an opinion based on that fact. (BAJI 2.42)

EVIDENTIARY EVIDENCE 3-O
BURDEN OF PROOF AND PREPONDERANCE OF EVIDENCE

Unless a higher standard of proof is otherwise required by law, the Assessment Appeals Board shall apply the preponderance of evidence standard of proof in making determinations on matters submitted to it for decision. The applicant has the burden of proving by a preponderance of the evidence all of the facts necessary to establish:

The assessor has the burden of proving by a preponderance of the evidence all of the facts necessary to establish:

"Preponderance of the evidence" means evidence that has more convincing force than that opposed to it. If the evidence is so evenly balanced that the Assessment Appeals Board is unable to say that the evidence on either side of an issue preponderates, its finding on that issue must be against the party who had the burden of proving it.

The Assessment Appeals Board should consider all of the evidence bearing upon every issue regardless of who produced it. (BAJI 2.60)
EVIDENTIALY GUIDELINE 3-P
BURDEN OF PROOF AND CLEAR AND CONVINCING EVIDENCE

The parties shall inform the Assessment Appeals Board at the commencement of the hearing on any factual issue(s) as to whether the higher clear and convincing standard of proof applies to the Assessment Appeal Board's determination on that issue(s).

The ______________________ has the burden of proving by clear and convincing evidence all of the facts necessary to establish:

"Clear and convincing" evidence means evidence of such convincing force that it demonstrates, in contrast to the opposing evidence, a high probability of the truth of the fact[s] for which it is offered as proof. Such evidence requires a higher standard of proof than proof by a preponderance of the evidence.

The Assessment Appeals Board should consider all of the evidence bearing upon every issue regardless of who produced it. (BAJ 2.62)
PART XI
PROCEDURAL RULES FOR CASES OF $30 MILLION DOLLARS OR MORE IN TAXABLE VALUE ON THE CURRENT ROLL FOR: STATUS CONFERENCES; PRE-HEARING CONFERENCES; & HEARINGS.

Resolution No. 02-0228 of the Board of Supervisors entitled Resolution Establishing Procedural Rules for the Santa Barbara County Assessment Appeals Board for Status Conferences, Pre-Hearing Conferences and Hearings for Cases of $30 Million Dollars or More in Taxable Value on the Current Roll is set forth at Bates pages 49 to 74.
BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA

In the Matter of:

Resolution Establishing Procedural Rules for the Santa Barbara County Assessment Appeals Board for Status Conferences, Pre-Hearing Conferences and Hearings for Cases of $30 Million Dollars or More in Taxable Value on the Current Roll

WHEREAS, section 16 of Article 13 of the California Constitution authorizes the Santa Barbara County Board of Supervisors to adopt rules of notice and procedure for the Santa Barbara County Assessment Appeals Board (hereinafter “Appeals Board”) as may be necessary to facilitate the work of the Appeals Board and to insure uniformity in the processing of and the decisions on Applications for Changed Assessment (Application); and

WHEREAS, section 82-59 of article IV of chapter 32 of the Santa Barbara County Code provides that the Appeals Board may adopt such guidelines for the conduct of its hearings as it deems appropriate and develop forms and informational materials for the general public's use when appealing tax assessments; and

WHEREAS, there is a need as hereinafter stated to establish procedures for pre-hearing status conferences and pre-hearing conferences to be held promptly after an Application is filed with the Clerk of the Appeals Board (hereinafter “Clerk”) for cases where the amount of the taxable value on the current assessment roll for the property that is the subject of the Application for any one year is $30 million dollars or more (hereinafter referred to as “Complex Cases”); and

WHEREAS, said pre-hearing status conferences and pre-hearing conferences are necessary for said Complex Cases in order to:

(a) avoid unnecessary delays in setting said cases for hearing;
(b) make timely final determinations on Applications within the two-year time limit set by section 1604 of the Rev. & Tax. Code;
(c) reduce the duration of that period of time that the auditor-controller impounds disputed tax revenues pursuant to section 26906.1 of the Rev. & Tax. Code, and, thereby timely make available tax revenues for governmental and educational services, equipment and facilities; and
(d) avoid unnecessary delay and continuances after the commencement of a hearing on an Application by dealing efficiently with and resolving certain
procedural matters before the commencement of the hearing on the Application; and

WHEREAS, these procedural rules are intended to provide for:
(a) the timely setting of hearings on Applications;
(b) the setting of pre-hearing conferences, if required, before the Appeals Board panel that will hear the Application;
(c) the identification and scheduling at an early stage of the proceedings of the plan that each of the parties intends on pursuing to obtain information in regard to the hearing on the Application;
(d) the provision, if necessary, for the filing of petitions or applications for protective orders with the superior court or the Appeals Board;
(e) the application for and issuance of subpoenas and subpoenas duces tecum;
(f) the initiation of administrative or judicial proceedings to enforce compliance with subpoenas; and
(g) the consideration of any pending or anticipated requests for information and/or exchange of information under the Rev. & Tax. Code, including requests for records and information under Rev. & Tax. Code sections 441 et seq. and 408.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:

1) The procedural rules attached hereto as Attachment A prescribe and establish pre-hearing status conferences and pre-hearing conferences and hearing procedures for the Appeals Board for Complex Cases.

2) This resolution shall apply to Applications filed on and after July 2, 2001.

If an Application is filed on or after July 2, 2001, and if a proceeding, status conference or hearing has commenced or has been held on said Application, the Appeals Board may, on its own motion or on the petition of the Assessor or the Applicant, order that said Application be subject to Resolution No. 97-264 and Resolution No. 96-1 referred to in paragraphs 3 and 4 below.

The Appeals Board may, on its own motion or on the petition of the Assessor or the Applicant, order that an Application filed before July 2, 2001, be subject to the provisions of this resolution as the Appeals Board deems appropriate.

3) County Board of Supervisors Resolution No. 97-264 establishing rules for status conferences for Complex Cases shall only be effective and apply to those cases filed and pending before July 2, 2001, unless the case is made subject to this resolution as provided in paragraph 2 above.
4) Santa Barbara County Assessment Appeals Board Resolution No. 96-1 that establishes guidelines for hearings for Complex Cases shall only be effective and apply to those cases filed and pending before July 2, 2001, unless such a case is made subject to this resolution as provided in paragraph 2 above.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 16th day of June, 2002, by the following vote:

AYES: Supervisors Schwartz, Rose, Marshall, Gray, Urbanske

NOES: None

ABSENT: None

ABSTAIN: None

Chair, Board of Supervisors

ATTEST:

CLERK OF THE BOARD

By: [Signature]

Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL

By: [Signature]
Deputy County Counsel

December 9, 2001

APPROVED AS TO FORM:
AUDITOR-CONTROLLER

By: [Signature]
ATTACHMENT A

PROCEDURAL RULES FOR THE ASSESSMENT APPEALS BOARDS
ADOPTED BY THE BOARD OF SUPERVISORS FOR STATUS CONFERENCES,
PRE-HEARING CONFERENCES AND HEARINGS FOR CASES OF $30 MILLION
OR MORE IN TAXABLE VALUE ON THE CURRENT ROLL

PART I
Table of Rules
A. INTRODUCTION Rules 1 to 5
B. STATUS CONFERENCES Rules 6 to 10
C. PRE-HEARING CONFERENCES Rules 11 to 16
D. HEARING RULES FOR COMPLEX CASES Rules 17 to 31

A. INTRODUCTION

Rule 1. Status Conferences and Pre-Hearing Conferences

Part I prescribes rules for status conferences, pre-hearing conferences and
hearings for the Santa Barbara County Assessment Appeals Boards (hereafter "Appeals
Board") for Complex Cases. Complex Cases as used in Part I means cases where the
amount of the taxable value on the current assessment roll, for the property that is the
subject of the Application for Changed Assessment (hereafter "Application"), for any one
year is $30 million dollars or more.

Rule 2. Three Member Panel

The chair of the Appeals Board shall designate a three member panel for each
Complex Case. The panel shall conduct status conferences and pre-hearing conferences
required by Part I and hear the Application for said cases. The chair may appoint, in the
absence of a designated panel member, an alternate member of the Appeals Board to the
panel to conduct status conferences and pre-hearing conferences. The Clerk shall timely
place the subject matter of the designation of panels pursuant to this Rule on the agenda.
of the Appeals Board for action by the chair. The chair may at any other time appoint alternates, as required, by this Rule.

Rule 3. Application to Complex Cases

These procedural rules for status conferences, pre-hearing conferences and hearings shall apply to all Complex Cases unless the Appeals Board, on its own motion or on the application of a party, enters an order that the case is not subject to Part I.

Rule 4. Application to Consolidated Cases

Part I shall apply to Applications that are consolidated for hearing with an Application for a Complex Case.

Rule 5. Discretionary Application to Other Cases

In the event that the assessment roll value of the property that is the subject of the Application is less than $30 million dollars or in the event the cumulative amount of the assessment roll value of the property that is the subject of two or more Applications is $30 million dollars or more, the Appeals Board may, on its own motion or on the motion of the assessor or the applicant, order that the Application be subject to Part I.

B. STATUS CONFERENCES

Rule 6. Clerk’s Notice of Pre-Hearing Status Conference

Within three months of the filing of the Application for a Complex Case that is subject to Part I, the Clerk shall serve each party with at least 30 days written notice of the time, date --which date may be a date after said 3-month period--, and place of the status conference, unless the parties stipulate to a shorter notice period. The clerk shall also serve a copy of Part 1 on each party. If the status conference is vacated for any reason, the Clerk shall provide the parties with written notice of the new date, time, and
location of the status conference. Said notice shall be given at least 10 days prior to the new status conference date, unless the parties stipulate to a shorter notice period. The Appeals Board may order additional status conferences as it deems appropriate.

Rule 7. Notice to Parties

The persons to be notified by the Clerk pursuant to Part I are:

(a) the assessor;
(b) the deputy counsel or other counsel representing the assessor, where said counsel has filed for a specific Application a written request for notice with the Clerk;
(c) the applicant or to the applicant's attorney-at-law of record who has filed a written notice of appearance as counsel for the applicant; and
(d) the legal advisor to the Appeals Board.

Rule 8. Status Conferences; Scheduling; Management

(a) Status Conferences; Objectives

The purpose of status conferences is to:

(1) expedite the disposition of Applications;
(2) establish early and continued control of the case;
(3) encourage or facilitate more efficient pre-hearing preparation;
(4) improve the quality of the hearing through more thorough preparation, and;
(5) facilitate the settlement of the case.

(b) Scheduling and Planning

The Appeals Board shall, after holding status conferences and after consulting with the parties, or their respective attorneys, enter a scheduling order that limits the time by setting deadlines:
(1) to file motions; and

(2) to initiate and complete the obtaining of information and records pursuant to the provisions of the Rev. & Tax. Code and its implementing regulations, particularly Division 1, Part 2, Chapter 3, Article 2, sections 441 et seq. and Article 1, section 408, of the Rev. & Tax. Code.

The scheduling order may also include:

(3) the setting of final dates, at least 60 days before the hearing date, for the initiation and completion of disclosures under Rev. & Tax. Code sections 441 et seq. and 408;

(4) the setting of further status conferences, a pre-hearing conference, and hearing date; and

(5) any other matters appropriate under the circumstances of the case.

The Appeals Board may issue scheduling orders at the status conferences. A scheduling order shall not be modified except upon a showing of good cause and by leave of the Appeals Board.

Rule 9. Written Status Conference Report

The parties shall each file and serve a status conference report on all parties 10 days before the status conference. The status conference report shall address the following topics:

(a) the factual background;

(b) the legal issues;

(c) the appraisal issues;
(d) appropriate hearing dates on the Application(s), including an estimate of the length of the hearing;

(e) the setting of subsequent status conferences;

(f) the plan of the parties for obtaining information for the hearing on the Application, including the status and response to requests for information by the parties and the scheduling of further responses;

(g) the need for filing of petitions or applications for protective orders with the superior court or the Appeals Board;

(h) the application for and the issuance of subpoenas and subpoenas \textit{duces tecum};

(i) any pending or anticipated requests for information or exchange of information under the Revenue and Taxation Code; and

(j) any other matter that may provide for the efficient and orderly administration of the hearing on the Application.

Rule 10. Subjects for Consideration at Status Conferences.

At any status conference under this Part I, consideration may be given, and the Appeals Board may take appropriate action, including but not limited to:

(a) the formulation and simplification of the issues, including the elimination of frivolous claims or defenses;

(b) amendments to the Applications;

(c) clarifying and defining the issues, determining the status of exchange of information requests, stipulating to matters on which agreement has been reached, combining Applications into a single hearing, bifurcating the hearing issues;
(d) At the first status conference, the Appeals Board shall consider and discuss with the assessor and the applicant the scheduling of a date for a hearing to consider the evidence on the merits of the Application. In scheduling a hearing date to consider the evidence on the merits of the Application, the Appeals Board may consider and act on either option set forth below:

1. Scheduling hearing on the merits in consultation with the parties.

If the parties stipulate in writing to waive their respective rights to continuance or postponement of the hearing as a matter of right under Property Tax Rule 323(a), and to waive their respective rights under Property Tax Rule 323(a) that a stipulation between the assessor and the applicant constitutes good cause for continuance of a hearing, to the extent the parties have such rights, and file said stipulations with the Appeals Board, the Appeals Board may, in order to implement the objectives of this Part I, consult with the parties at the first status conference and subsequent status conferences to schedule a hearing date to consider the merits of the Application. The purpose for the Appeals Board's consultation with the parties in scheduling a hearing date is to implement pre-hearing preparation procedures set forth in this Part I, in the Rev. & Tax. Code and in implementing regulations promulgated by the State Board of Equalization. The Appeals Board may thereafter continue the hearing upon the joint request of the parties or upon the request of a party on a showing of good cause or on its own motion. Where the Appeals Board continues a hearing pursuant to this subsection (d)(1) of Rule 10, it may order that the original hearing date be the effective date for exchanges of information or notices to increase the roll value.
(2) Scheduling hearing without consultation with the parties

If at the first status conference the parties do not stipulate in writing to waive their respective rights to a continuance or postponement of the hearing as a matter of right under Property Tax Rule 323(a) and to waive their respective rights under Property Tax Rule 323(a) that a stipulation between the assessor and the applicant constitutes good cause for continuance of a hearing, the Appeals Board shall give the parties a reasonable time to prepare for the hearing and schedule a date for the hearing to consider the evidence on the merits of the application. All procedural requirements of this Part I shall apply, including the postponement and continuance requirements of Property Tax Rule 323.

(e) obtaining of admissions of fact and of documents, stipulations regarding the authenticity of documents, and advance rulings from the Appeals Board on the admissibility of evidence;

(f) the elimination of unnecessary proof and of cumulative evidence;

(g) the appropriateness and timing of motions;

(h) the control and scheduling of discovery, including orders affecting disclosures and discovery, pursuant to sections 441 et seq. and 408 of the Rev. & Tax. Code and orders for subpoenas pursuant to Rev. & Tax. Code section 1609.4, and implementing regulations;

(i) the setting of a deadline for a party's application of a subpoena under section 1609.4 of the Rev. & Tax. Code. A party who requests the issuance of a subpoena pursuant to section 1609.4 of the Rev. & Tax. Code for the production of books, records, maps and documents shall show good cause as to why said books, records, maps and documents
were not obtained pursuant to section 441 et seq. in regard to the assessor and pursuant to section 408 in regard to the applicant;

(j) the setting of a deadline for the assessor to obtain information and records from the taxpayer pursuant to Rev. & Tax. Code section 441 et seq. for use at the hearing on the Application for Changed Assessment;

(k) the setting of a deadline for the applicant to obtain a court order in accord with Rev. & Tax. Code section 408, subd. (e), for information and records that relate to the property or business affairs of another and that will be used by the assessor in support of the roll value that is the subject of the application for changed assessment. Before a date certain set by the Appeals Board, the assessor may notify the applicant if the assessor intends to support the roll value by using information and records relating to the property or business affairs of a third party that are confidential under Rev. & Tax. Code section 408. If the assessor notifies the applicant of its intent to use third party confidential information protected by Rev. & Tax. Code section 408 and the applicant does not obtain a court order for the production of that information and records, the assessor may use, without disclosure at the hearing on the application for changed assessment, the third party confidential information and records in support of the roll value. If the assessor does not so notify the applicant of its intent to use the third party confidential information and records protected by Rev. & Code section 408 and the assessor proposes to use the third party confidential information and records at the hearing in support of the local roll, the Appeals Board may at the hearing grant the applicant a continuance in order to seek a court order for the production by the assessor of said third party confidential information.
(l) the setting of a deadline for the assessor to obtain a court order in accord with Rev. & Tax. Code section 408 for the disclosure of information and records that relate to the property or business affairs of another and that will be used by the assessor in support of a higher assessed value than was placed on the roll pursuant to Rev. & Tax. Code section 1609.4. In the event the assessor does not obtain a court order for disclosure of said information and records, the assessor may not use said third party confidential information and records in support of a higher assessed value pursuant to Rev. & Tax. Code section 1609.4 than was placed on the roll;

(m) the identification of witnesses and documents, the scheduling of the exchange of pre-hearing briefs, and the scheduling of further status conferences and the hearing date;

(n) the use of special procedures to assist in resolving the dispute when authorized by local rule;

(o) the form and substance of the final pre-hearing order;

(p) the disposition of pending motions;

(q) the adoption of special procedures for managing potentially difficult or protracted actions that may involve complex issues, multiple parties, third parties, difficult legal questions, or unusual proof problems;

(r) the setting of separate hearings with respect to a claim or with respect to any particular issue in the case;

(s) ordering a party or parties to present evidence early in the hearing with respect to a manageable issue that could, on the evidence, be the basis for a final determination as a matter of law or a finding on partial findings;

(t) the establishing of a reasonable limit on the time allowed for presenting evidence; and
(u) such other matters as may facilitate the just, speedy, and inexpensive disposition of the Application.

Each party, or attorneys or agents, participating in any status conference shall have authority to enter into stipulations and to make admissions regarding all matters discussed in the status conference reports.

C. PRE-HEARING CONFERENCE

Rule 11. Pre-Hearing Conference

Any pre-hearing conference shall be held at least 45 days before the date set for the hearing. Except where the Appeals Board set the date for the pre-hearing conference at a prior status conference where the parties were in attendance, the Clerk shall give at least 30 days written notice of the pre-hearing conference. The participants at any such conference shall formulate a plan for the hearing, including a program for facilitating the admission of evidence.

The Appeals Board may schedule, as circumstances require or at the request of the parties, a supplemental pre-hearing conference to be held after the pre-hearing conference and before the hearing in order to facilitate the resolution of pre-hearing and hearing matters.

The conference shall be attended by each unrepresented party or by at least one of the agents or attorneys who will represent the party at the hearing who shall have authority to enter into stipulations and to make admissions on behalf of the party.

Rule 12. Final Identification of Contentions of Fact and Law

No later than 10 days before the pre-hearing conference, each party shall serve and file an original and 4 copies of a Memorandum of Contentions of Fact and Law
setting forth a summary of the party's material factual contentions supported by legal authority and shall include the following:

A. Factual Contentions—a brief but full exposition of the party's theory of the case and a statement in narrative form of what the party expects to prove.

B. Legal Contentions—a brief discussion of the legal issues necessary to the determination of the case.

C. Bifurcation of Issues—any request for bifurcation of issues and the basis for the request.

D. Abandonment of Issues—any issues set forth in the Application that are abandoned.

Rule 13. Pre-hearing Orders - Binding Effect

(a) The Appeals Board shall enter a final pre-hearing conference order at the pre-hearing conference held pursuant to Rule 11. This order shall control the subsequent course of the action unless modified by a subsequent order of the Appeals Board after a showing of good cause to prevent manifest injustice. The Appeals Board may consider sanctions as set forth in Rule 29 as a condition of modifying the order.

(b) In accord with the deadlines set forth in subsection (b)(4), the pre-hearing conference order shall set forth the actions the parties are to take, including but not limited to the following:

   (1) the parties are to exchange all exhibits, including appraisal reports, to be used at the hearing, other than exhibits contemplated to be used only for impeachment or rebuttal purposes. Exhibits shall be marked in accordance with the procedures set forth in Rule 19. Exhibits not exchanged pursuant to the pre-hearing conference order shall not be allowed to be used at the hearing unless the pre-hearing conference order is
modified pursuant to this Rule. Nonetheless, the Appeals Board, on a showing of good cause, may permit nonmaterial and material corrections and revisions to be made to appraisal reports so as to conform to the testimony and evidence presented at the hearing. The Appeals Board may condition the granting of leave to make material corrections to the appraisal reports by appropriate remedies, including, but not limited to, continuance and/or sanctions.

(2) the parties are to exchange a list of names and addresses of witnesses, including expert witnesses, expected to be called at the hearing other than those to be used for impeachment or rebuttal purposes only. Witnesses not exchanged pursuant to the final pre-hearing conference order shall not be allowed to testify at the hearing unless the pre-hearing conference order is modified pursuant to subsection (a) of this Rule.

(3) If a party designates an expert witness as required by subsection (b)(2) of this Rule, the party shall make the following disclosures regarding said experts:

(A) Except as otherwise stipulated or directed by the Appeals Board, this disclosure shall, with respect to a witness who is retained or specially employed to provide expert testimony in the case or whose duties as an employee of the party regularly involve giving expert testimony, be accompanied by a written report prepared and signed by the witness. The report shall contain a complete statement of all opinions to be expressed and the basis and reasons therefor; the data or other information considered by the witness in forming the opinions; in the event third party confidential data, information or records, trade secrets or other confidential information are considered by the expert in forming the
opinion, a statement on the use and disclosure of said data and information
or records in the context of Rules 9(g) & (h) and 10(h)(i)(1)(k)&(l); any
exhibits to be used as summary of or support for the opinions; the
qualifications of the witness, including a list of all publications authored
by the witness within the preceding ten years; the compensation to be paid
for the study or testimony; and a listing of any other cases in which the
witness has testified as an expert at trial or administrative hearing, except
for depositions, within the preceding four years.

(B) Expert testimony intended solely for impeachment or rebuttal shall be
disclosed as directed by the Appeals Board or by stipulation of the parties.

(4) The Appeals Board shall set deadlines no earlier than 10 days before the date
set for the hearing for:

• Exchange of appraisal reports -- Appraisals reports shall not be
  revised, modified, amended or superseded without leave of the
  Appeals Board

• Exchange of exhibits, except rebuttal and impeachment exhibits

• Exchange of witness lists

• Designation of experts and disclosure regarding experts

• Exchange of graphic or illustrative material and, if not already
  exchanged as part of the exhibits, the parties shall exchange copies of
  all graphic or illustrative material to be presented to the Appeals Board
to support the testimony of an expert or other witness
Exhibits or items not exchanged may not be presented at the hearing except by order of the Appeals Board upon a finding of good cause for failure to exchange.

(5) The parties shall meet no later than 10 days before the pre-hearing conference to discuss and exhaust all possibilities of settlement.

Rule 14. **Appeals Board Orders**

The Appeals Board may make such orders at the status conferences and pre-hearing conferences as it deems necessary to implement the provisions of Part I.

Rule 15. **Appeals Board Guidelines**

The Appeals Board may adopt such guidelines for the conduct of status conferences as it deems appropriate and it may develop forms and informational materials for the general public's use for status conferences.

Rule 16. **Continuances**

(a) The Appeals Board may, for good cause, continue a status conference or a pre-hearing conference.

(b) A request for a continuance of a status conference or a pre-hearing conference shall be in writing and shall be served on the parties and filed with and be received by the Clerk of the Appeals Board (Clerk) no later than 4:00 p.m. on the tenth excluding the date of the status conference, before the date set for the status conference or pre-hearing conference. A written request for continuance may be filed with the Clerk by facsimile. The parties shall not use telephonic or other similar methods to inform the Clerk of a request for continuance nor shall the Clerk give any advice to the parties on the necessity to appear at a status conference or pre-hearing conference to request a continuance.
(c) The provisions for the automatic continuance and postponement of hearings as a matter of right as set forth in State Board of Equalization Property Tax Rule 323 apply only to hearings as defined in Part I. Property Tax Rule 323 does not apply to status conferences or pre-hearing conferences established by this Part I. Therefore, the Appeals Board shall apply and follow the provisions set forth in this Rule for the continuance of status conferences and pre-hearing conferences.

(d) If an Appeals Board panel has been designated to hear a case, any request for a continuance shall be assigned for hearing to said panel. In the event one of the members of said panel is not available for the hearing, the Clerk may assign another member of the Appeals Board to temporarily sit on the panel to rule on the request for a continuance.

(e) Unless otherwise ordered by the chair of the Appeals Board hearing panel, the attendance of the parties is required at the status conference and pre-hearing conference to request a continuance of said conferences in order to show good cause for the continuance. If a party does not meet the time periods set forth in Rule 16(b) and requests a continuance at a status conference or the pre-hearing conference, the party shall be required to show good cause for not meeting said time periods for requesting a continuance. If the chair of the Appeals Board panel did not excuse a party's attendance at a conference and if a party fails to attend a status conference or pre-hearing conference to make a request for a continuance, the Appeals Board may, in its discretion, enter any appropriate order, including a continuance of the matter.

(f) The Clerk, at a hearing for a request for a continuance, shall, based on the file, inform the Appeals Board of the date of the filing of the application and the number of prior
continuances granted by the Appeals Board in the case and the party or parties requesting the prior continuances.

(g) When granting a continuance, the Appeals Board shall continue the conference to a specific date, time and location, and determine if further written notice of the continued conference shall be given by the Clerk to the parties.

D. HEARING RULES FOR COMPLEX CASES

Rule 17. Hearing Rules for Complex Cases

The parties must comply with these hearing rules for Complex Cases.

Rule 18. Hearing Defined

The term "hearing" as used in Part I shall mean a proceeding to be held before the Appeals Board on the application(s) for changed assessment where sworn testimony and/or written documentary evidence will be presented to the Appeals Board for purposes of making a final decision under State Board of Equalization Property Tax Rule 325 on an application for changed assessment. The term does not include other preliminary proceedings, such status conferences and the pre-hearing conference.

Rule 19. Exhibits

The parties shall mark the exhibits, including slides and photographs, that will be presented for admission into evidence at the hearing with the applicant's documents marked in alphabetical sequential order and the assessor's documents marked in Arabic numerical sequential order.

Except as otherwise required by Part I and except for purposes of impeachment and rebuttal, exhibits shall be presented to the Clerk of the Appeals Board. A copy of the exhibits shall be given to the parties to the proceedings prior to the commencement of the
hearing as provided for in these rules. All marked exhibits shall be held by the Clerk until introduced for admission by a party. Exhibit(s) introduced at the hearing for admission into evidence shall be subject to objections by the parties which shall be ruled on by the Appeals Board.

Rule 20. Filing and Service of Documents

Except for slides and photographs, each party shall for those documents set forth in Rules 20, 21, 22, 24 and 25:

(a) file the original and 4 copies of each document with the Clerk with the copies to be delivered to the Appeals Board members assigned to hear the case and the legal adviser to the Appeals Board;

(b) if not previously marked and exchanged as provided in Rule 19, a copy shall be served on all of the parties to the case.

Rule 21. Hearing Briefs

The Memorandum of Contentions of Fact and Law served and filed pursuant to Rule 12 may be used at the hearing as the hearing brief. No provision in Part I providing for the raising of an issue by a party shall be construed to preclude the Appeals Board from, _sua sponte_, taking any action or making any determination on any issues necessary or appropriate to determine the full value of each parcel for which an application for equalization is made or reducing or increasing the assessment for each parcel for which an application for equalization is made.

Rule 22. Admissions and Stipulated Facts

At the commencement of the hearing, the parties present may jointly agree upon written admissions or stipulated facts.
Rule 23. Opening Statements

At the commencement of the hearing, the parties may make a brief opening statement, including a statement on the issues identified in Rule 21 above, and the relief requested. Said opening statement is not an opportunity for argument, but simply an opportunity for a party to explain to the Appeals Board the nature of the dispute, the oral testimony and documentary evidence that a party intends to present at the hearing, and a statement of the issues.

Rule 24. Post-Hearing Briefs

With leave of the Appeals Board at the conclusion of the hearing, the parties may serve and file a post-hearing brief with the Appeals Board. Post-hearing briefs shall not exceed 15 pages, excluding any attached exhibits, and shall not contain any new factual matter or evidence not presented at the hearing. The inclusion of any new evidence or factual matter may result in the entire post-hearing brief being stricken at the request of another party or by the Appeals Board on its own motion. Any objection to any new factual matter or evidence set forth in a post-hearing brief shall be set forth in a letter addressed to and filed with the Appeals Board and served on the other parties and the legal advisor to the Appeals Board.

Rule 25. Parties' Proposed Findings of Fact

In accord with State Board of Equalization Property Tax Rule 325, subd. (b), the Appeals Board may request the parties to submit proposed written findings of fact and conclusions of law at the commencement or the conclusion of the hearing. The proposed findings of fact and conclusions of law need not conform to any special format, but
should list in numbered paragraphs the material factual findings and legal conclusions the party requests the Appeals Board to make in the case.

Rule 26. Appeals Board's Proposed Findings of Fact

The Appeals Board may submit its proposed findings of factual and legal conclusions and its proposed decision to the parties for comment and/or objections. Any comments and/or objections shall be filed with the Appeals Board, and served on the other parties and the Appeals Board's legal advisor within such time limits as are prescribed by the Appeals Board. Any comments and/or objections shall be limited to the record before the Appeals Board and shall not include any new matter not presented at the hearing.

Rule 27. Notice To Applicant(s)

The Clerk shall mail, along with the notice of hearing required by § 1605.6 of the Rev. & Tax. Code a copy of Part I to each applicant of a case subject to Part I.

Rule 28. Notice To Assessor

The adoption of a resolution by the Board of Supervisors implementing this Part I shall be deemed notice to the assessor of the requirements set forth in Part I for those cases to which Part I applies.

Rule 29. Sanctions

(a) The Appeals Board may impose sanctions as it deems appropriate for knowing and willful violations of the requirements of Part I or order of the Appeals Board, including restrictions or limitations on the introduction of evidence in support of points and issues required to be determined by the Appeals Board under Rev. & Tax. Code § 1611.5. However, nothing in this subsection shall limit the authority and obligation of the
Appeals Board to make a determination of the full value of each parcel for which an
application for equalization is made or to reduce or increase an assessment as provided by
§ 1610.8 of the Rev. & Tax. Code.

(b) If a party or a party's attorney fails to obey a status conference order, a scheduling
order, a final pre-hearing conference order, or the hearing procedures set forth in Part I or
order of the Appeals Board, or if no appearance is made on behalf of a party at a status
conference or pre-hearing conference, or if a party or a party's attorney is substantially
unprepared to participate in a status conference or a pre-hearing conference, or if a party
or a party's attorney fails to participate in good faith in any conferences, the Appeals
Board, upon the motion of a party or on the motion of the Appeals Board may make such
orders with regard thereto as are just.

(c) If the Santa Barbara County Code authorizes an award of costs, the Appeals Board
may, upon notice and motion, award costs pursuant to the county code to a party to
compensate said party for the other party's noncompliance with the rules set forth in Part
I or order of the Appeals Board. Also, the Appeals Board may direct a party to apply for
an award of costs. The Appeals Board may award costs to a party to compensate the
party for reasonable costs incurred by the party as a result of the other party's
noncompliance, including, but not limited to, costs incurred by the party, the party's
attorney, the party's expert or other witnesses, and reporter's costs. Costs may be
assessed against the party, attorneys, agents or expert witnesses for the party. The
Appeals Board may award costs if:

(1) The Appeals Board grants a party leave to file a motion for costs or the Appeals
    Board directs the party to file a motion for costs; or
(2) A party, a party's attorney or an expert witness fails to obey a status conference order, a scheduling order, a final pre-hearing conference order, or the hearing procedures set forth in Part I or order of the Appeals Board; or

(3) No appearance is made on behalf of a party at a status conference or pre-hearing conference; or

(4) A party, a party's attorney or a party's expert witness is substantially unprepared to participate in a status conference or a pre-hearing conference, or if a party, a party's attorney or expert witness fails to participate in good faith in any conferences; and

(5) The Appeals Board finds that the noncompliance was not substantially justified.

(d) The procedures for an award of costs under subsection (c) of this Rule 29 are:

(1) At a status conference, pre-hearing conference or at a hearing, a party may orally or in writing ask the Appeals Board for leave to file a notice of motion to claim costs.

(2) The Appeals Board may grant a party permission to file a motion for costs or direct a party to file a motion for costs.

(3) If the Appeals Board grants a party permission to file a motion for costs or directs that a party file a motion for costs, the Appeals Board shall set a date for the service and filing of a motion for costs, and shall set a date, time and location for the hearing on the motion for costs. The Appeals Board shall also set a date for the filing of an opposition and a reply to the motion. A motion for costs shall be served and filed within the time period set by the Appeals Board for the filing of the motion.

(4) By declaration under penalty of perjury filed with the motion for the award of costs, the person claiming the costs shall set forth a detailed itemization of the costs incurred and the reasons for incurring the costs. The declaration shall set forth the
basis for the claim and the costs incurred with a detailed statement of time spent or expense incurred, by date and a detailed description, and detailed reasons setting forth why such time or expenses were incurred as a result of the other party's or person's noncompliance with the rules set forth in Part I or order of the Appeals Board.

(e) The Appeals Board may, in addition to the award of costs pursuant to subdivision (c) of this section, assess a monetary sanction in the amount not to exceed $500.00 for each instance of noncompliance with the rules set forth in Part I or order of the Appeals Board. Said assessment may be made against the party, attorney, agent or expert witness who failed to comply with said procedural rules and shall be payable to the Appeals Board to compensate it for its expenses incurred as a result of noncompliance with said procedural rules or order of the Appeals Board.

(f) For purposes of subsections (c) and (e) of this Rule, costs and monetary sanctions shall not exceed a total award of $5,000.00 for each application for changed assessment. If more than one application for changed assessment, whether consolidated or not, is the subject of the conferences or hearings, the applications for changed assessment shall be considered as one application for purposes of awarding costs.

Rule 30. Record

The Clerk shall record the proceedings required by Part I.

Rule 31. Effective date of Part I

Part I shall apply to Applications filed on or after July 2, 2001.

This resolution shall apply to Applications filed on and after July 2, 2001.

If an Application is filed on or after July 2, 2001, and if a proceeding, status conference or hearing has commenced or has been held on said Application, the Appeals
Board may, on its own motion or on the petition of the assessor or the applicant, order that said Application be subject to County Board of Supervisors Resolution No. 97-264 and Santa Barbara County Assessment Appeals Board Resolution No. 96-1.

The Appeals Board, may on its own motion or on the motion of the assessor or the applicant, order that an Application filed before July 2, 2001, be subject to the provisions of Part I as the Appeals Board deems appropriate.

(Rules 32 through 70 reserved for future use.)
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PART XII
EVIDENCE

The rules of evidence and guidelines for evidence are set forth at Bates pages 76 to 81.
EVIDENCE RULES & GENERAL GUIDELINES

1. Rev & Tax Code § 1609.4: Subpoenas; New evidence of higher assessed value; Depositions

   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.

2. Rev. & Tax. Code § 1609: Evidentiary rules at hearings

   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.

3. Property Tax Rules 313(d)(e)&(f):

   (d) All testimony shall be taken under oath or affirmation.

   (e) 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. Failure to enter timely objection to evidence constitutes a waiver of the objection. The board may act only upon the basis of proper evidence admitted into the record. Board members or hearing officers may not act or decide an application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research. A full and fair hearing shall be accorded the application. There shall be reasonable opportunity for the presentation of evidence, for cross-examination of all witnesses and materials proffered as evidence, for argument and for rebuttal. The party having the burden of proof shall have the right to open and close the argument.

   (f) When the assessor requests the board find a higher assessed value than he or she placed on the roll and offers evidence to support the higher value, the chair shall determine whether or not the assessor gave notice in writing to the applicant or the applicant's agent by personal delivery or by deposit in the United States mail directed to the address given on the application. If notice and a copy of the evidence offered has been supplied at least 10 days prior to the hearing, the assessor may introduce such evidence at the hearing. When the assessor proposes to introduce evidence to support a higher assessed value than the value on the roll, the assessor no longer has the presumption accorded in regulation 321(a) of this subchapter and the assessor shall present evidence first at the hearing, unless the applicant has failed to supply all the information required by law to the assessor. The foregoing notice requirement shall not prohibit the board from a
finding of a higher assessed value when it has not been requested by the assessor.

4. **Expert testimony - Appeals Board not bound by.** The Appeals Board is not compelled to adopt, as determinative of market value, the testimony of expert witnesses produced before it by a taxpayer.


5. **Opinion of Value.** The Appeals Board is not required to choose between the opinions of value promoted by the parties to the appeal, but shall make its own determination of value based upon the evidence properly admitted at the hearing.

   [Authority: Property Tax Rules 324(b)]

6. **Opinion testimony - who may give.** An opinion of value may be given only by (1) the owner or person in possession of the property or property interest being valued, (2) a qualified expert, or (3) an officer, regular employee or partner designated by a corporation, partnership or unincorporated association that is the owner of the property or property interest being valued, if the designee is knowledgeable as to the value of the property or property interest.

   [*Evidence Code § 813*]

7. **Opinion testimony - basis for - limitation on.** The opinion of a witness as to the value of property is limited to such an opinion as is based on matter perceived by or personally known to the witness or made known to him at or before the hearing, whether or not admissible, that is, of a type that reasonably may be relied upon by an expert in forming an opinion as to the value of property.

   [*Evidence Code § 814*]

9. **New evidence offered by assessor.** The assessor is not limited to evidence of which he was aware at the time he made the assessment. He may introduce new evidence of full cash value at the hearing. 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.

   [*Rev. & Tax. Code § 1609.4*]

10. **Evidence - Real Property**

    Evidence with respect to the following is admissible:

    (a) **Condition of the subject property including:**

        (1) **Physical condition of the land** including (i) size and shape, (ii) nature of the terrain (hilly, flat, etc.), (iii) soil conditions, (iv) view;
        (2) **Improvements** on the property including (i) size, (ii) utility for intended purpose, (iii) condition (well maintained or obsolete or run-down);
        (3) **Zoning restrictions** including the probability or improbability of changing the zoning classification of the property, e.g., the probability or improbability of changing property from residential zone to commercial zone;
        (4) **Easements** which are a burden on and affect the value of the property;
(5) Deed restrictions which restrict the use of the property;
(6) Utilities and facilities available to the property including (i) water, (ii) sewer, (iii)
gas, (iv) telephone, (v) schools, (vi) road access, (vii) public transportation, etc.; and
(7) Maps and photographs of subject property and vicinity and of comparable sales near
in time to the valuation and not more than 90 days after the lien date.

(b) Sales (purchase) price of subject property, if sold (purchased) within a reasonable time prior
to or after date of valuation.

11. Evidence Code § 815 provides in part:

When relevant to the determination of the value of property, a witness may take into account as a
basis for his opinion the price and other terms and circumstances of any sale or contract to sell and
purchase which included the property or property interest being valued or any part thereof if the
sale or contract was freely made in good faith within a reasonable time before or after the date of
valuation . . . .

12. Improvements: Evidence Code § 820 provides:

When relevant to the determination of the value of property, a witness may take into account as a
basis for his opinion the value of the property or property interest being valued as indicated by the
value of the land together with the cost of replacing or reproducing the existing improvements
thereon, if the improvements enhance the value of the property or property interest for its highest
and best use, less whatever depreciation or obsolescence the improvements have suffered.

13. Indicators of value:

• Offers to sell or purchase subject property made within a reasonable time prior to or after date
of valuation.
  (1) Voluntary offers to sell, listings and options granted by the owner are indicative of a
maximum value of the property and to some extent the owner's opinion of value. Where
the price is less than the full value determined by the assessor, it is evidence that the
assessor is too high.
  (2) Offers to purchase the subject property are indicative of a minimum value, and where
the price is equal to or greater than full value determined by the assessor, they are
evidence in support of the assessor's opinion.

• The amount of insurance on improvements on subject property is indicative of owner's
opinion of value of improvements.

• Deeds of trust, mortgages, etc., on subject property. Amount of loan (deed of trust or
mortgage) on subject property is indicative of minimum value of property for security
purposes.

• Income from subject property:
  (1) Gross income.
  (2) Expenses of operation.
  (3) Net income.
  (4) Capitalization rate to be applied in computing value based on income.
14. *Evidence Code* §§ 817, 818 and 819 provide:

§ 817:
(a) Subject to subd. (b), when relevant to the determination of the value of property, a witness may take into account as a basis for an opinion the rent reserved and other terms and circumstances of any lease which included the property or property interest being valued or any part thereof which was in effect within a reasonable time before or after the date of valuation, except that in an eminent domain proceeding where the lease includes only the property or property interest being taken or a part thereof, such lease may not be taken into account in the determination of the value of property if it is entered into after the filing of the lis pendens.

(b) A witness may take into account a lease providing for a rental fixed by a percentage or other measurable portion of gross sales or gross income from a business conducted on the leased property only for the purpose of arriving at an opinion as to the reasonable net rental value attributable to the property or property interest being valued as provided in Section 819 or determining the value of a leasehold interest.

§ 818:
For the purpose of determining the capitalized value of the reasonable net rental value attributable to the property or property interest being valued . . . or determining the value of a leasehold interest, a witness may take into account as a basis for his opinion the rent reserved and other terms and circumstances of any lease of comparable property if the lease was freely made in good faith within a reasonable time before or after the date of valuation.

§ 819:
When relevant to the determination of the value of property, a witness may take into account as a basis for his opinion the capitalized value of the reasonable net rental value attributable to the land and existing improvements thereon (as distinguished from the capitalized value of the income or profits attributable to the business conducted thereon).

15. Conditions in general vicinity of the subject property: *Evidence Code* § 821 provides:

When relevant to the determination of the value of property, a witness may take into account as a basis for his opinion the nature of the improvements on properties in the general vicinity of the property or property interest being valued and the character of the existing uses being made of such properties.

16. Sales of comparable property. To be comparable:

(1) The sale or contract of sale must be made sufficiently near in time to the valuation date, but must not have been made more than 90 days after the lien date.

(2) The property must be located sufficiently near the subject property.

(3) The property must be sufficiently like the subject property in respect to character, size, situation, usability and improvements.

[Rev. & Tax. Code § 402.5]

17. *Evidence Code* § 816 provides:

When relevant to the determination of the value of property, a witness may take into account as a basis for his opinion the price and other terms and circumstances of any sale or contract to sell
and purchase comparable property if the sale or contract was freely made in good faith within a reasonable time before or after the date of valuation. In order to be considered comparable, the sale or contract must have been made sufficiently near in time to the date of valuation, and the property sold must be located sufficiently near the property being valued, and must be sufficiently alike in respect to character, size, situation, usability and improvements, to make it clear that the property sold and the property being valued are comparable in value and that the price realized for the property sold may fairly be considered as shedding light on the value of the property being valued.

18. Verification of sales - business records. A memorandum or other written record of a sale is not made inadmissible by the hearsay rule when offered to prove the sale if:

(1) The writing was made in the regular course of a business (including a real estate business or any governmental activity);
(2) The person making the writing made it at or near the time he obtained the information concerning the sale;
(3) The custodian of the writing or other qualified witness testifies to its identity and the mode of its preparation; and
(4) The sources of information and method and time of preparation of the writing were such as to indicate its trustworthiness.

[Evidence Code § 1271]

19. Evidence - Possessory Interest

(a) Generally speaking, evidence admissible with respect to real property as outlined above is admissible with respect to possessory interests which are likewise real property. In addition, the following evidence is admissible:

(1) Terms of the lease or agreement creating the possessory interest.
(2) Length of lease or right of possession and the reasonably anticipated term of possession.
(3) Restrictions imposed on the use of the property and other terms of the lease.
(4) Rent. In valuing a possessory interest, the amount of rent paid or to be paid is not deducted in determining the value of the possessory interest. One method of valuation is to capitalize the rent paid or the economic rent that would be paid to compute the value of the possessory interest.
(5) Exclusivity of use and continuity of possession.

[Rev. & Tax. Code section 107; Property Tax Rule 21-29; De Luz Homes, Inc. v. County of San Diego (1955) 45 Cal.2d 546; El Tejon Cattle Co. v. County of San Diego (1966) 64 Cal.2d 428]

20. Evidence - Personal Property

(a) The following types of evidence are admissible in valuing personal property such as machinery and equipment, inventories, household furnishings, etc.

(1) Condition of goods or equipment.
(2) Cost (including transportation).
(3) Improvements to goods or equipment.
(4) Replacement or reproduction cost.
(5) Obsolescence.
(6) Sales price of similar goods.
(7) Retail selling price of goods and cost or expense of selling.
21. **Evidence - Inadmissible**

(a) Evidence of the following is inadmissible:
   1. Assessed value of other property.
   2. Increase in assessed value.
   3. Taxes.
   4. Opinion of value of other property.
   5. Assessment Appeals Board decision:
      (A) with respect to the subject property in prior years that is irrelevant to the pending appeal; or
      (B) with respect to other property

22. **Evidence Limited Admissibility**

(a) The following evidence may be admitted under limited conditions:

(1) Sales to public agencies having power of eminent domain. The price paid by a condemnor for the purchase of other property may be more or less than the market value of the other property because of either party's desire to avoid litigation. In an administrative hearing before the Appeals Board, the price at which comparable property was sold to a public agency having power of eminent domain may be admitted in the discretion of the Appeals Board if the parties in agreeing on the sales price acted voluntarily so that the price is a reasonable index of value.

   [County of Los Angeles v. Faus (1957) 48 Cal.2d 672; Evidence Code § 822(a)]

(2) Offers to sell or purchase comparable properties, including offers, listings and options. In general, the same principles of relevancy used to determine the admissibility of evidence of sales are applicable to offers, listings and options. The unilateral character of offers renders them much less reliable indicators of market value than sales. Further, the terms and bona fides of a prior offer may be extremely difficult to ascertain at the time of the hearing.

   Although it is questionable whether evidence of offers to purchase or sell comparable properties should be admitted in any case, where there are no sales of comparable properties, evidence of offers, listings and opinions of comparable properties may, in the discretion of the board, be admitted if the board considers that they are indicative of what others are willing to pay or accept in the purchase of such comparable properties.

   Evidence presented by the applicant of offers to sell, listings and options to purchase comparable properties at prices which indicate a value of the subject property that is less than the assessor's value thereof tend to show that the assessor's valuation is too high. Such offers to sell and listings tend to set the ceiling, that is, the maximum price which a purchaser will pay for similar properties. In other words, normally a purchaser would not pay a higher price for the subject property if in the vicinity there are equally suitable (comparable) properties which he can purchase for less. On the other hand, evidence of offers to sell, listings or options to purchase comparable properties should not be received when offered by the assessor because they do not support his valuation, such offers, listings and options being merely asking prices, whereas evidence of offers to purchase comparable properties may tend to support his valuation.

   [County of Los Angeles v. Faus (1957) 48 Cal.2d 672 and 677; Evidence Code § 822(b)]

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PART XIII
FALSE STATEMENTS

1. Penalties For False Statements

Every person who willfully 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. A person who willfully states orally or in writing anything
which he knows to be false while under oath or under penalty of perjury is guilty of perjury.

PART XIV

RULES OF ETHICS FOR THE MEMBERS OF THE ASSESSMENT APPEALS BOARDS

The rules and guidelines of ethics for the members of the Appeals Board are set forth at Bates pages 84 to 86.

Objection to the participation by an Appeals Board member shall be made in the manner specified in Rev. & Tax. Code § 1624.4 and Property Tax Rule 308.5.
RULES OF ETHICS FOR THE MEMBERS OF THE ASSESSMENT APPEALS BOARDS

1. County Code § 32-58


2. Duties of Members of Assessment Appeals Boards

The assumption of the office of a member of the Appeals Board casts upon the member duties in respect to his personal conduct which concern his relation to the State of California and the County of Santa Barbara, the applicants who appear before him, the principles of law, the attorneys, witnesses and others who aid him in the administration of the Appeals Board's functions. (Canons of Judicial Ethics of the American Bar Assn. No. 1.)

3. The Public Interest

The Appeals Board exists to promote justice, and thus to serve the public interest. Its administration should be speedy and careful. Every member of the Appeals Board should at all times be alert in his rulings and in the conduct of the business of the Appeals Board to make it useful to the applicants and the community. Every member of the Appeals Board should avoid unconsciously falling into the attitude of mind that the applicants are made for the Appeals Board instead of the Appeals Board for the applicants. (Canons of Judicial Ethics of the American Bar Assn. No. 2.)

4. Essential Conduct

A member of the Appeals Board should be temperate, attentive, patient, impartial, and since he or she is to administer the law and apply it to the facts, he or she should be studious of the principles of the law and diligent in endeavoring to ascertain the facts. (Canons of Judicial Ethics of the American Bar Assn. No. 5.)

5. Consideration for Others

A member of the Appeals Board should be considerate of applicants, witnesses and others in attendance before the Appeals Board. (Canons of Judicial Ethics of the American Bar Assn. No. 9.)

6. Kinship or Influence

A member of the Appeals Board should not act in a proceeding where a near relative is a party; he or she should not allow his or her conduct to justify the impression that any person can improperly influence him or her, or that he or she is affected by the kinship, rank, position or influence of any party or other person. (Canons of Judicial Ethics of the American Bar Assn. No. 13.)
7. Independence

A member of the Appeals Board should not be swayed by partisan demands, public clamor or considerations of personal popularity or notoriety, nor be apprehensive of unjust criticism. (Canons of Judicial Ethics of the American Bar Assn. No. 14.)

8. Business Promotions and Solicitations for Charity

A member of the Appeals Board should avoid giving ground for any reasonable suspicion that he or she is utilizing the power or prestige of his or her office to persuade or coerce others to patronize or contribute either to the success of private business ventures or to charitable enterprises. He or she should, therefore, not enter into such private business or pursue such a course of conduct as would justify such suspicion, nor use the power of his or her office or the influence of his or her name to promote the business interests of others. He or she should not solicit for charities, nor should he or she enter into any business relation which, in the normal course of events reasonably to be expected might bring his or her personal interest into conflict with the impartial performance of his or her official duties. (Canons of Judicial Ethics of the American Bar Assn. No. 25.)

9. Private Activities

It is recognized that the office of member of the Appeals Board is not a full-time public office and that a member of an Appeals Board is not expected to unduly restrict his or her private activities by reason of holding such office. Certainly an Appeals Board member should not exploit his or her official position and should not engage in an activity which so conflicts with his office as to create doubt as to his or her integrity or adversely affect the reputation of the Appeals Board.

10. Gifts and Favors

A member of the Appeals Board should not accept any presents or favors from applicants, parties, or from lawyers or agents practicing before him or her from others whose interests are likely to be submitted to him or her for judgment. (Canons of Judicial Ethics of the American Bar Assn. No. 32.)

11. Grounds Of Disqualification

No member of the Appeals Board shall knowingly participate in any assessment appeals 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 or her judgment in the proceeding. Violation of this section shall be cause for removal under Section 1625 of the Rev. & Tax. Code. (Rev. & Tax. Code § 1624.2.)

12. Objection to Appeals Board Member

Objection to the participation by an assessment appeals board member shall be made in the manner specified in Rev. & Tax. Code § 1624.4 and Property Tax Rule 308.5.

13. Other Sources on Conflict of Interest


  1. Government Code § 87100 Provides that no public official at any level of state or local government shall make, participate in making or in any way attempt to use his official position to influence a government decision in which he knows or has reason to know he has a financial interest.
2. The Santa Barbara County Assessment Appeals Board has adopted a local conflict of interest code in accord with the Political Reform Act of 1974, supra. Its conflict on interest code is included in the Santa Barbara County Single Comprehensive Conflict of Interest Code Adopted by the Santa Barbara County-Clerk-Recorder-Assessor for Local Agencies in Santa Barbara County Resolution No. 95-450, as Amended.

- Government Code § 1090 et seq. bars public officers or employees from making or participating the making of contract in which he or she if financially interested.
- Common Law requires public officers to exercise the powers conferred upon him or her with disinterested skill, zeal, and diligence and primarily for the benefit of the public. (Noble v. City of Palo Alto (1928) 89 Cal.App. 47, 51 [ ]).

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PART XV
SANTA BARBARA COUNTY ORDINANCE NO. 4285

Santa Barbara County Ordinance No. 4285 concerning the Appeals Board is set forth at Bates pages 88 to 95.
ORDINANCE NO. 4285

AN ORDINANCE OF THE BOARD OF SUPERVISORS AMENDING
ARTICLE IV OF CHAPTER 32 OF THE COUNTY CODE TO ESTABLISH
TWO ASSESSMENT APPEALS BOARDS AND TO INCREASE THE
COMPENSATION FOR THE MEMBERS OF THE ASSESSMENT APPEALS
BOARDS

The Board of Supervisors of the County of Santa Barbara ordains as follows:

SECTION 1.

Article IV (Assessment Appeals Board) of Chapter 32 of the Santa Barbara Count
Code is amended in its entirety to provide as follows:

Article IV
Assessment Appeals Boards

Sec. 32-50. Establishment.

(a) There is hereby created in the county pursuant to section 16 of Article 13
of the California Constitution, and Rev. & Tax. Code sections 1620 and 1621, two
assessments appeals boards.

(b) The assessment appeals board that is currently organized and in operation
on the effective date of this ordinance shall be known as Santa Barbara County
Assessment Appeals Board No. 1.

(c) The assessment appeals board that will be newly created and established
on the effective date of this ordinance shall be known as Santa Barbara County
Assessment Appeals Board No. 2.

(d) Pursuant to Rev. & Tax. Code section 1622.5, subd. (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.

(e) The assessment appeals boards shall each consists of five members
appointed by the board of supervisors pursuant to section 1622.1, subd. (a), of the
Rev. & Tax. Code.

(f) Pursuant to section 1622.1, subd. (b), of the Rev. & Tax. Code, said five-
member boards shall only act as three member panels designated from time to time
by the clerk of the assessment appeals boards.
Sec. 32-51. Terms of Office for Board No. 1.

(a) Pursuant to section 1622.1, subd. (b), and section 1623, subd. (a), of the Rev. & Tax. Code, the term of office of the members of Assessment Appeals Board No. 1 shall be three years commencing on the first Monday of September, 1988, except that on the first Monday of September, 1988, the members shall be designated terms by the board of supervisors in such manner that the terms of office of no more than two members shall expire in any one year.

(b) the term of office on any member of the board of supervisors who serves on Assessment Appeals Board No. 1 shall be such term as is prescribed by section 1623, 1623.1 and 1622.2, subd. (b), of the Rev. & Tax. Code.

(c) The term of office of the members of Assessment Appeals Board No. 1, other than as set forth above in paragraph (a) of this section, shall be as prescribed by section 1623, subds. (b), (d) and (e), and section 1623.1 of the Rev. & Tax. Code.

(d) The board of supervisors shall pursuant to Rev. & Tax. Code section 1623.1, appoint members of the five-member Assessment Appeals Board No. 1 upon the expiration of any term of office or the occurrence of a vacancy on such board.

(e) Pursuant to Rev. & Tax. Code section 1622.5, subd. (b), the board of supervisors may appoint up to five alternate members to Assessment Appeals Board No. 1 on and after the effective date of this ordinance. The term of office for said alternates established pursuant to this subdivision of Section 32-51 shall commence on the date of appointment by the board of supervisors and terminate on the first Monday of September 1998.

(f) In the event that an alternate that is appointed pursuant to subdivision (e) of this Section 32-51 to Assessment Appeals Board No. 1 is not appointed to serve on Assessment Appeals Board No. 2, said alternate may continue to serve on Assessment Appeals Board No. 1 for up to 60 days after the expiration of said term on the first Monday in September, 1998, with respect to matters on which the assessment
appeals board commenced hearing prior to the expiration of the alternate members term.

(g) In the event that an alternate that is appointed pursuant to subdivision (e) of this Section 32-51 to Assessment Appeals Board No. 1 is appointed to serve on Assessment Appeals Board No. 2: (1) said alternate may continue to serve on Assessment Appeals Board No. 1 for up to 60 days after the expiration of said term on the first Monday in September, 1998, with respect to matters on which the assessment appeals board commenced hearing prior to the expiration of the alternate member's term; or (2) the clerk may assign, pursuant to section 1622.5, subd. (a), said alternate, who was appointed to be a regular member to Assessment Appeals Board No. 2, to temporarily serve as a member on Assessment Appeals Board No. 1 with respect to matters on which the assessment appeals board commenced hearing prior to the expiration of the alternate member's term.

(h) Wherever the term alternate is used in this ordinance it means an alternate established and appointed pursuant to subdivision (e) of this section 32-51.

Sec. 32-52. Terms of Office for Board No. 2.

(a) Pursuant to section 1622.1, subd. (b), and section 1623, subd. (a), of the Rev. & Tax. Code, the term of office of the members of Assessment Appeals Board No. 2 shall be three years commencing on the first Monday of September, 1998, except that on the first Monday of September, 1998, the members shall be designated terms by the board of supervisors in such manner that the terms of office of no more than two members shall expire in any one year.

(b) The term of office on any member of the board of supervisors who serves on Assessment Appeals Board No. 2 shall be such term as is prescribed by section 1623, 1623.1 and 1622.2, subd. (b), of the Rev. & Tax. Code.
(c) The term of office of the members of Assessment Appeals Board No. 2, other than as set forth above in paragraph (a) of this section, shall be as prescribed by section 1623, subds. (b), (d) and (e), and section 1623.1 of the Rev. & Tax. Code.

(d) The board of supervisors shall pursuant to Rev. & Tax. Code section 1623.1, appoint members of the five-member Assessment Appeals Board No. 2 upon the expiration of any term of office or the occurrence of a vacancy on such board.

Sec. 32-53: Duties.

(a) The assessment appeals boards shall constitute the boards of equalization for the county and shall equalize the values of taxable property in the county for the purposes of taxation in the manner provided by the Constitution, the laws of the state and any rules or procedure hereafter adopted by the board of supervisors of the county.

(b) The assessment appeals boards shall hear applications pursuant to the Rev. & Tax. Code 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 of the Rev. & Tax. Code.

Sec. 32-54: Compensation.

Each member and each alternate member of the assessment appeals boards shall receive the sum of Two Hundred Dollars ($200.00) for each day they are called to serve and do serve, except that such compensation shall be limited to One Hundred and Twenty-Five Dollars ($125.00) dollars per day for each member or alternate member serving less than four hours in any one day. Members and alternate members shall be entitled to their reasonable, actual and necessary traveling expenses in connection with actual service on the assessment appeals boards in the
manner and to the extent provided by law and by the board of supervisors of the county for county officers and employees insofar as is applicable. All claims for expenses, except meals, shall be itemized and verified as to each item. Members and alternate members are authorized to use private vehicles for necessary travel in connection with service on the assessment appeals boards.

Sec. 32-55: Clerk. The clerk of the board of supervisors shall be the clerk of the assessment appeals boards and shall keep a record of their proceedings. The clerk shall perform such duties as the law or the assessment appeals boards may require.

Sec. 32-56: Meetings / Decisions Final.

(a) Meetings of the assessment appeals boards shall be had at the call of the clerk of the assessment appeals boards.

(b) All decisions of the assessment appeals board upon applications are final. The assessment appeals boards shall not reconsider or rehear an application unless required to do so by law. The only methods of appeals shall be through the courts.

Sec. 32-57: Legal Advisor.

County counsel shall provide legal advice to the assessment appeals boards unless county counsel determines it would be appropriate to retain outside counsel.

Sec. 32-58: Rules of ethics.

The following rules shall be applicable to all members and alternate members of the assessment appeals boards, and every member who knowingly and willfully violates these rules shall be guilty of a misdemeanor:
(a) **Receipt of Evidence Outside of Hearing.**

(1) Except as provided herein, no member of the assessment appeals boards shall, after an application for equalization has been filed with the county, solicit or receive evidence outside of the public hearing relating to said application.

(2) Receipt of unsolicited letters or other documents shall not constitute a violation of this section but shall be disclosed as provided in subsection (c) of this section.

(b) **View of Property.**

(1) After an application for equalization has been filed with the county, no member of the assessment appeals boards shall view the subject property with a proponent or opponent of said application, or other interested parties.

(2) Where, during the course of a hearing, it appears that one or more assessment appeals board members desire to view the subject property, the hearing shall be continued for that purpose. When the hearing is continued and if the members of the assessment appeals board so desire, they may individually view the site and shall thereafter report their observations at the continued hearing, or as a body may view the site and may be accompanied by proponents, opponents, and other interested parties.

(c) **Disclosure.** A member who has received evidence outside of a hearing or has viewed the subject property, or its familiar with the subject property, shall fully disclose at the hearing such evidence and his or her observations and familiarity with the property so that the applicants, opponents, interested persons, and other members of the assessment appeals board may be aware of the facts or evidence upon
which he or she is relying and have an opportunity to controvert it. All written
evidence received outside of the hearing shall be filed with the clerk.

(d) **Discussion of Pending Matters.** No member of the assessment appeals
boards shall, after an application for equalization has been filed with the county,
discuss said matter with other members of the assessment appeals boards or with
proponents, opponents, or other interested parties, except in the course of and during
said public hearing and authorized private deliberations thereon. Nothing herein
shall prohibit the members of the assessment appeals boards from discussing a
pending matter with their legal adviser.

(e) **Contact with Staff on Matters for Which Hearing are Required.**

(1) No member of the assessment appeals boards shall, after an
application for equalization has been filed with the county, solicit or
receive any substantive information from county staff outside of the
public hearing on said matter.

(2) The provisions of this section do not apply, however, to those
matters which have broad application in the county as distinguished
from specific application to individual parcels of property subject of the
hearing, nor do they apply to those matters which relate to only
procedural aspects of the hearing process, such as anticipating dates of
hearing or reasons for delays in setting hearings.

(3) Nothing herein shall prohibit the members of the assessment
appeals boards from discussing a pending matter with their legal
adviser.
Sec. 32-59: Guidelines for hearing.

The assessment appeals boards may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public's use when appealing tax assessments.

SECTION 2.

This ordinance shall take effect and be in force thirty (30) days from the date of its passage; and before the expiration of fifteen (15) days after its passage it, or a summary of it, shall be published once, with the names of the members of the board of supervisors voting for and against the same, in the Santa Barbara News Press, a newspaper of general circulation published in the County of Santa Barbara.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this 25th day of November 1997, by the following vote:

AYES: Supervisors Schwartz, Graffy, Marshall, Staffel, Urbanske

NOES: None
ABSTAIN: None
ABSENT: None

ATTEST:

MICHAEL F. BROWN
CLERK OF THE BOARD

Chairperson
Board of Supervisors of the County of Santa Barbara

APPROVED AS TO FORM:

STEPHEN SHANE STARK
COUNTY COUNSEL

By October 20, 1997

Deputy

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PART XVI
SANTA BARBARA COUNTY ORDINANCE NO. 4470

Santa Barbara County Ordinance No. 4470 concerning the Appeals Board is set forth at Bates pages 97 to 100.
ORDINANCE NO. 4470

AN ORDINANCE OF THE BOARD OF SUPERVISORS AMENDING ARTICLE IV OF CHAPTER 32 OF THE COUNTY CODE TO AUTHORIZE THE APPEALS BOARD TO AWARD COSTS FOR NONCOMPLIANCE WITH CERTAIN PROCEDURAL RULES ESTABLISHED BY THE BOARD OF SUPERVISORS FOR THE CONDUCT OF APPEALS BOARD'S PROCEEDINGS

The Board of Supervisors of the County of Santa Barbara ordains as follows:

SECTION 1.

Section 32-53 of Article IV (Assessment Appeals Board) of Chapter 32 of the Santa Barbara County Code is renumbered to be Section 32-53A.

Article IV
Assessment Appeals Board

Sec. 32-53A. Duties

(a) The assessment appeals boards shall constitute the boards of equalization for the county and shall equalize the values of taxable property in the county for the purposes of taxation in the manner provided by the Constitution, the laws of the state and any rules or procedure hereafter adopted by the board of supervisors of the county.

(b) The assessment appeals boards shall hear applications pursuant to the Revenue and Taxation Code 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 of the Revenue and Taxation Code.
SECTION 2

Section 32-53B is added to Article IV (Assessment Appeals Board) of Chapter 32 of the Santa Barbara County Code as follows:

Article IV
Assessment Appeals Board

Sec. 32-53B. Sanctions

(a) The assessment appeals board designated to hear an application for changed assessment may, upon notice and motion, award costs to a party to compensate said party for the other party's noncompliance with procedural rules established by the board of supervisors for the conduct of assessment appeals board's proceedings or hearings, or noncompliance with any order of the assessment appeals board. The assessment appeals board may award costs if the resolution establishing said procedural rules expressly states that the assessment appeals board may award costs pursuant to the county code. Also, the assessment appeals board may direct a party to apply for an award of costs. The assessment appeals board may award costs to a party to compensate the party for reasonable costs incurred by the party as a result of the other party's noncompliance, including, but not limited to, costs incurred by the party, the party's attorney, the party's expert or other witnesses, and reporter's costs. Costs may be assessed against the party, attorneys, agents or expert witnesses for the party. The assessment appeals board may award costs if:

(1) The assessment appeals board grants a party leave to file a motion for costs or the assessment appeals board directs the party to file a motion for costs; or

(2) A party, a party's attorney or an expert witness fails to obey a status conference order, a scheduling order, a final pre-hearing conference order, or the hearing procedures set forth in said procedural rules; or

(3) No appearance is made on behalf of a party at a status conference or pre-hearing conference; or
(4) A party, a party's attorney or a party's expert witness is substantially unprepared to participate in a status conference or a final pre-hearing conference, or if a party, a party's attorney or expert witness fails to participate in good faith in any conferences; and

(5) The assessment appeals board finds that the noncompliance was not substantially justified.

(b) The procedures for an award of costs under subsection (a) of this section are:

(1) At a status conference, final pre-hearing conference or at a hearing, a party may orally or in writing ask the assessment appeals board for leave to file a notice of motion to claim costs.

(2) The assessment appeals board may grant a party permission to file a motion for costs or direct a party file a motion for costs.

(3) If the assessment appeals board grants a party permission to file a motion for costs or directs that a party file a motion for costs, the assessment appeals board shall set a date for the service and filing of a motion for costs, and shall set a date, time and location for the hearing on the motion for costs. The assessment appeals board shall also set a date for the filing of an opposition and a reply to the motion. A motion for costs shall be served and filed within the time period set by the assessment appeals board for the filing of the motion.

(4) By declaration under penalty of perjury filed with the motion for the award of costs, the person claiming the costs shall set forth a detailed itemization of the costs incurred and the reasons for incurring the costs. The declaration shall set forth the basis for the claim and the costs incurred with a detailed statement of time spent or expense incurred, by date and a detailed description, and detailed reasons setting forth why such time or expenses were incurred as a result of the other party's or person's noncompliance with the said procedural rules.

(c) The assessment appeals board may, in addition to the award of costs pursuant to subdivision (a) of this section, assess a monetary sanction in the amount not to exceed $500.00 for each instance of noncompliance with said procedural rules or order of the assessment appeals board. Said assessment may be made against the party, attorney,
agent or expert witness who failed to comply with said procedural rules and shall be payable to the assessment appeals board to compensate it for its expenses incurred as a result of noncompliance with said procedural rules.

(d) For purposes of subsections (a) and (c) of this section, costs and monetary sanctions shall not exceed a total award of $5,000.00 for each application for changed assessment. If more than one application for changed assessment, whether consolidated or not, is the subject of the conferences or hearings, the applications for changed assessment shall be considered as one application for purposes of awarding costs.

SECTION 3.

This ordinance shall take effect and be in force thirty (30) days from the date of its passage; and before the expiration of fifteen (15) days after its passage it, or a summary of it, shall be published once, with the names of the members of the board of supervisors voting for and against the same, in the Santa Barbara News Press, a newspaper of general circulation published in the County of Santa Barbara.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this 2nd day of July 2002, by the following vote:

AYES: Supervisors Schwartz, Rose, Marshall, Gray, Urbanske

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:
MICHAEL F. BROWN
CLERK OF THE BOARD
By [Signature]
Deputy Clerk

Chairperson
Board of Supervisors of the County of Santa Barbara

APPROVED AS TO FORM:
STEPHEN SHANE STARK
COUNTY COUNSEL
By [Signature], Deputy
PART XVII
ADOPTION BY APPEALS BOARD NO. 1 OF MANUAL
OF PROCEDURES AND GUIDELINES

Resolution No. 3-1 of Appeals Board No. 1 entitled Adoption of a Manual of Procedures and
Guidelines for the Assessment Appeals Boards is set forth at Bates pages 102 to 103.
RESOLUTION OF
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARD No. 1

In the Matter of: ) Resolution No. 3-1
) 
Adoption of a Manual of )
Procedures and Guidelines for )
the Assessment Appeals Boards )

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that Santa Barbara County Assessment Appeals Boards Nos. 1 and 2 (hereafter “Appeals Board”) may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public’s use when appealing tax assessments; and

WHEREAS, the Appeals Board’s procedural rules and guidelines for the conduct of its proceedings are based on the following diverse and different sources:

• The Rev. & Tax. Code;
• Property Tax Rules adopted by the State Board of Equalization;
• Procedural rules adopted by the Santa Barbara County Board of Supervisors; and
• Guidelines adopted by the Appeals Board; and

WHEREAS, the Appeals Board desires to combine and include its rules and guidelines of procedures into one single-source document:

• For the convenience of the parties;
• For quick and easy access to the rules that govern its proceedings; and
• To inform persons who have filed applications for changed assessment with the Appeals Board of its rules and guidelines in order to promote efficiency in the conduct of its proceedings.
NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS
FOLLOWS:

Appeals Board No. 1 adopts the Manual of Procedures and Guidelines for the
Assessment Appeals Boards: Dated January 23, 2003, hereto, for use in
Appeals Board's proceedings.

The Procedures Pertaining to Applications for Changed Assessment: Adopted
June 11, 1998, by the Appeals Board is hereby repealed.

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals
Board No 1, State of California, this 23rd day of January______, 2003, by the following
vote:

AYES:  James Ballantine, Pat Jones, Marilyn Anticouni

NOES:  None

ABSENT: None

ABSTAIN: None

Chair, Appeals Board No. 1

ATTEST:
CLERK OF THE BOARDS
By: ____________
Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL
By: ____________
Sr. Deputy County Counsel

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PART XVIII
ADOPTION BY APPEALS BOARD NO. 2 OF MANUAL
OF PROCEDURES AND GUIDELINES

Resolution No. 3-2 of Appeals Board No. 2 entitled *Adoption of a Manual of Procedures and
Guidelines for the Assessment Appeals Boards* is set forth at Bates pages 105 to 106.
RESOLUTION OF
SANTA BARBARA COUNTY
ASSESSMENT APPEALS BOARD No. 2

In the Matter of:  )  )
                  )  )
Adoption of a Manual of )  Resolution No. 3-2
Procedures and Guidelines for )
the Assessment Appeals Boards )

WHEREAS, section 32-59 of article IV of chapter 32 of the Santa Barbara County Code provides that Santa Barbara County Assessment Appeals Boards Nos. 1 and 2 (hereafter "Appeals Board") may adopt such guidelines for the conduct of their hearings as they deem appropriate and develop forms and informational materials for the general public's use when appealing tax assessments; and

WHEREAS, the Appeals Board's procedural rules and guidelines for the conduct of its proceedings are based on the following diverse and different sources:

- The Rev. & Tax. Code;
- Property Tax Rules adopted by the State Board of Equalization;
- Procedural rules adopted by the Santa Barbara County Board of Supervisors; and
- Guidelines adopted by the Appeals Board; and

WHEREAS, the Appeals Board desires to combine and include its rules and guidelines of procedures into one single-source document:

- For the convenience of the parties;
- For quick and easy access to the rules that govern its proceedings; and
- To inform persons who have filed applications for changed assessment with the Appeals Board of its rules and guidelines in order to promote efficiency in the conduct of its proceedings.
NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED AS FOLLOWS:


The Procedures Pertaining to Applications for Changed Assessment: Adopted June 11, 1998, by the Appeals Board is hereby repealed.

PASSED AND ADOPTED by the Santa Barbara County Assessment Appeals Board No. 2, State of California, this 27th day of February, 2003, by the following vote:

AYES: Kenneth Baker, Wilson Brownlee, Harvey Wolf

NOES: None

ABSENT: None

ABSTAIN: None

Chair, Appeals Board No. 2

ATTEST:
CLERK OF THE BOARDS
By: Robert Cohen
Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL
By: [Signature]
Sr. Deputy County Counsel