

7. NOTICE OF HEARING

- A. After the filing of an Application for Changed Assessment, the Clerk shall set the matter for hearing and notify the applicant or the agent in writing by personal delivery or by depositing the notice in the United States Mail directed to the address given in the application. The notice shall designate the time and place of the hearing. The clerk is authorized to notify the applicant via e-mail if requested by the applicant.

The notice shall include a statement that the Board is required to find the taxable value of the property from the evidence presented at the hearing and that this finding may exceed the taxable value on which the assessment was based, with the result that the assessment will be raised rather than lowered. The notice will include a statement that an application for a change in the assessment of a portion of an improved real property (e.g., land only or improvement only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

- B. The notice shall be given no less than forty-five (45) days prior to the hearing unless the Assessor and the Applicant or the Applicant's agent stipulates to a shorter notice. The notice shall include a statement informing the Applicant that the Applicant or the Applicant's agent must respond in writing prior to twenty one (21) days of the date of the hearing as to whether the Applicant and/or the Applicant's agent will or will not be attending the hearing. The clerk is authorized to accept the confirmation electronically. If the Applicant and/or the Applicant's agent appears at the scheduled hearing and has not confirmed attendance, the Board shall continue the matter to a future hearing date. The notice shall also include a statement informing the Applicant that a failure to appear at the hearing shall be grounds for summary denial of the application. The denial of an application for failure to appear may be reconsidered in accordance with Local Rule 29 (C). The Clerk of the Board shall compile a list of those Applicants that have not responded in writing or that will not be appearing and transmit that list to the Assessor. The Assessor shall review that list and respond to the Clerk with a list of tentative stipulations to assist the Clerk in organizing the Hearing Calendar. If the hearing is vacated for any reason, at least ten (10) days notice will be given for the rescheduled hearing.
- C. The Clerk shall notify the Assessor of the time and place of the hearing.
- D. It is the policy of the Board that hearings shall be held in a timely fashion and that, generally, a notice of hearing should be issued within twelve (12) months of receipt of an application.

29. NOTICE OF DECISION – RECONSIDERATION

- A. The Board may announce its decision to the parties at the conclusion of the hearing, or it may take the matter under submission. If the matter is taken under submission, the Clerk shall notify the Applicant in writing of the decision of the Board by United States Mail addressed to the Applicant or to the Applicant's agent at the address given in the application.

- B. Where written findings of fact are requested, the Board may prepare the findings of fact as specified in Rule 10, or it may direct preparation of findings as specified in Rule 28E. The preparation of findings by the parties, and the timing and conditions when the Board shall issue its decision and findings of fact shall be governed by State Board Regulations 324 and 325. The Board acting on behalf of the County and in accordance with State Board Rule 325, Title 18 of the California Code of Regulations shall issue a written notice of the decision in accordance with the provisions of Rule 325.

- C. The decision of the Board is final and may not be appealed to the Board of Supervisors.

- D. The denial of an application for failure to respond to the notice of hearing or for lack of appearance pursuant to Local Rule 7(B) is not a decision on the merits and may be reconsidered pursuant to this Subsection (C). Pursuant to State Board Rule 313, this Local Rule has been adopted as a procedure that authorizes reconsideration of the denial of an application for lack of appearance where the Applicant furnishes evidence of good cause for their failure to respond, appear or to make a timely request for continuance. In order to obtain a hearing for reconsideration, the Applicant must file a written request with the Clerk no later than sixty (60) days from the date of mailing of the notification of denial setting forth the specific facts showing good cause. The Clerk shall set the request for hearing at the next available date. If the Board determines to reinstate the appeal(s), the applicant will be required to sign a 2-Year Waiver of Time as a condition of being reinstated. The clerk is authorized to accept the Two Year Waiver electronically.