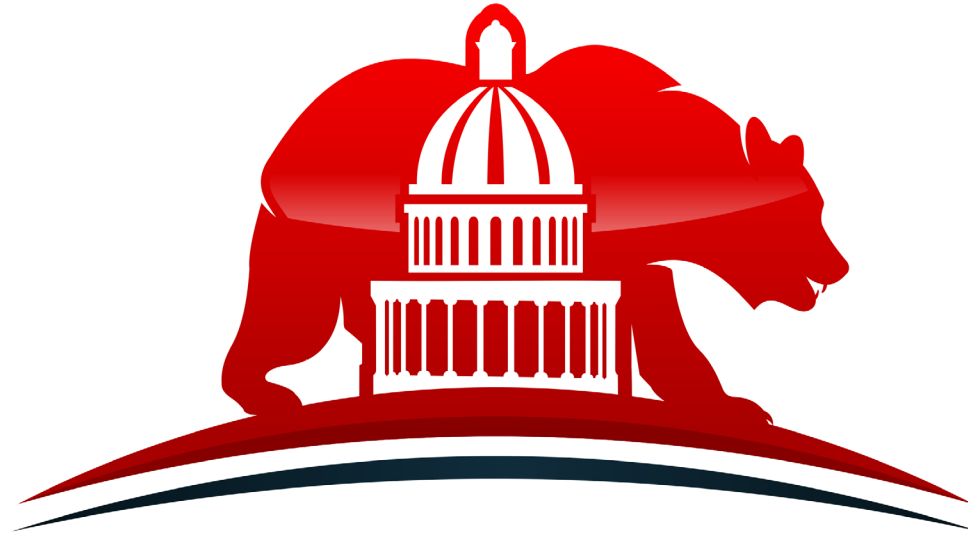


2. Assessment Appeals Boards:  
Strengths, Challenges &  
Opportunities

b. Perspectives from Urban, Mid-  
Size, & Rural Counties

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## 2. Assessment Appeals Boards: Strengths, Challenges & Opportunities

### b. Perspectives from Urban, Mid-Size & Rural Counties

# Perspectives from Urban, Mid-Size & Rural Counties

## Filing and Processing of Assessment Appeal Applications

- Filings during regular filing periods
- Filings outside of regular filing periods
  - Supplemental and escape assessments, penalty assessments
- Procedures for handling “invalid” applications
- Roles of Board clerks versus roles of Board members
  - Administrative actions by clerks
  - Matters that must be presented to Boards for decision

# Perspectives from Urban, Mid-Size & Rural Counties

## Scheduling of Assessment Appeals for Valuation Hearings

- Ability to schedule Valuation Hearing affected by:
  - Number of Board hearings per month
  - Number of available Boards
  - Number of full-time and alternate Board members
  - Availability of Board members to serve as Board chairpersons
  - Availability of Board hearing room (Board of Supervisors' chambers)
- Scheduling small properties versus high value/complex properties
  - Need for multi-day hearings / bifurcated hearings
- Readiness of Assessor's staff and appraisers
- Board hearing officer programs

# Perspectives from Urban, Mid-Size & Rural Counties

## Pre-Hearing Actions by Boards

- Pre-hearing conferences
  - Who can request pre-hearing conferences
  - Use of pre-hearing conferences for high value/complex properties
- Continuances and postponements
  - Number of postponements permitted
  - Backlog of cases being carried by Board
  - Use of Status Hearing procedure
- Discovery disputes (compliance with information requests)
- Hearing on invalid application / hearing to amend application
- Notice of valuation hearing

# Perspectives from Urban, Mid-Size & Rural Counties

## Capability of Board Members to Handle Valuation Hearings

### ➤ Role of Board chairpersons

- Conduct of hearings including order of presentations, time allowed for each party's presentation, providing due process, rebuttal presentations
- Apply standards for admissible evidence
- Handling evidentiary issues including objections, evidentiary presumptions
- Allowing confidential information / closing hearings to public

### ➤ Qualifications of Board members

- Basic competency (handling evidence, treatment of parties, etc.)
- Specialized knowledge and abilities
- Role and involvement of Board counsel

# Perspectives from Urban, Mid-Size & Rural Counties

## Capability of Board Members to Handle Valuation Hearings (cont'd)

- Understanding appraisal and valuation
  - Approaches to value and elements required for each
  - Real property versus personal property appeals
  - Special types of property (with unique valuation procedures)
- Regular properties versus complex properties
  - Ability to address difficult appraisal, engineering and financial issues
  - Time available to fairly handle complex appeals
- Addressing legal issues
  - Change of ownership / new construction / classification
  - Statute/regulation/case law/contract interpretation

# Perspectives from Urban, Mid-Size & Rural Counties

## Post-Hearing Activities by Appeals Boards

- Procedures for deciding cases when no Findings requested
  - Time required to issue decision after hearing ends
  - Manner in which Boards deliberate to reach decision
  - Understanding evidentiary standards and burdens of proof
- Procedures for deciding cases when Findings are requested
  - Who drafts the Findings
  - Availability of County Counsel for review
  - How Board deliberates on Findings
  - Problems with inconsistent Findings (content and quality)
  - When Board's decision is final
- Requests for reconsideration and rehearing