

## POSTPONEMENTS AND CONTINUANCES

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3 It is within the Board's discretion to grant an extension of time before the commencement of a  
4 hearing on an application ~~has commenced~~ (a postponement) or after the commencement of a  
5 hearing on an application ~~has commenced~~ (a continuance). However, when such requests are not  
6 granted as a matter of right or have not been agreed to between the parties, the Board should  
7 ensure that good cause exists to grant a postponement or continuance. In this regard, the  
8 reasonable needs of the county board of equalization or assessment appeals board or county  
9 hearing officer and the parties to the proceedings should be considered in determining whether to  
10 grant a postponement or continuance. The Board should make every reasonable effort, however,  
11 to hold the hearing expeditiously.

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13 The board may postpone or continue a hearing to allow an applicant time to comply with a  
14 request for information from the assessor or the board. However, serial continuances or  
15 postponements may not be granted where the board determines the information requested is  
16 unrelated to the issue or no responsive documents exist. Granting serial continuances or  
17 postponements in such instances ~~would~~ could effectively deny an applicant a hearing on the  
18 merits of the case.

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20 When an applicant's non-compliance to a request for information is at issue and a postponement  
21 or continuance is unlikely to result in the production of responsive information, the board, in  
22 most cases, should hold a hearing weighing the available evidence and the credibility of the  
23 testimony. ~~In these cases, the board may place the burden of proof on the applicant for failure to~~  
24 ~~provide information required by law~~ If the Board determines that the applicant has not provided  
25 all of the information required by law, the applicant will have the burden of proof.<sup>1</sup> The board  
26 may also continue or postpone a hearing to allow time necessary for the assessor or the board to  
27 issue a subpoena for the requested information, as well as any time necessary for related court  
28 proceedings.

### POSTPONEMENTS

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32 Postponements are extensions of time made before the hearing on an application has  
33 commenced. Rule 323, subsection (a), provides in part:

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35       The applicant and/or the assessor shall be allowed one postponement as a matter  
36       of right, the request for which must be made not later than 21 days before the  
37       hearing is scheduled to commence.

38  
39 If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration  
40 of the two-year limitation period provided in section 1604, the postponement will be contingent  
41 upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has  
42 the right to terminate the extension agreement upon 120 days written notice.  
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<sup>1</sup> Section 167(a). See also Rule 321(a)&(d).

1 The assessor is not entitled to a postponement as a matter of right if the request is made within  
2 120 days of the expiration of the two-year limitation period. However, the board, in its  
3 discretion, may grant such a request. The board may also grant a postponement for a reasonable  
4 period of time if one party initiates an information exchange and the other party does not comply  
5 within the time specified in section 1606 and Rule 305.1, subdivision (b).<sup>2</sup>  
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7 In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing,  
8 the applicant or the applicant's agent may request, prior to the hearing date, a postponement of  
9 the hearing with a showing of good cause to the board.<sup>3</sup>  
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11 Requests for postponements beyond those that are a matter of right, whether by the applicant or  
12 the assessor, must be made in writing and good cause must be shown for the requested  
13 postponement. A mutual agreement between an applicant and the assessor shall be deemed to  
14 constitute good cause. Postponements granted because of a mutual agreement or other good  
15 cause shall result in extending and tolling indefinitely the two-year limitation period, subject to  
16 termination of the agreement upon 120 days written notice by the applicant.<sup>4</sup>  
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18 Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the  
19 originally scheduled hearing date, notwithstanding the hearing postponement, except when a  
20 hearing is postponed due to the failure of a party to respond to an exchange of information.<sup>5</sup>  
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22 A board of supervisors may delegate decisions concerning postponement to the clerk in  
23 accordance with locally adopted rules.  
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## 26 CONTINUANCES

  
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28 Continuances are extensions of time made after the hearing on an application has commenced.  
29 The board may, in its discretion, continue a hearing to a later date.<sup>6</sup>  
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31 If the hearing is continued, the clerk must notify both the applicant (or agent) and the assessor, in  
32 writing, of the time and place of the continued hearing. This notification must be made not less  
33 than 10 days prior to the date of the continued hearing, unless the parties agree in writing or on  
34 the record to waive written notice.<sup>7</sup>  
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36 If the applicant requests a continuance within 90 days of the expiration of the two-year limitation  
37 period provided in section 1604, the board may require a written extension signed by the  
38 applicant extending and tolling the two-year period indefinitely. The applicant has the right to  
39 terminate the extension agreement upon 120 days written notice.<sup>8</sup>

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<sup>2</sup> Rule 305.1, subdivision (d).

<sup>3</sup> Rule 313.

<sup>4</sup> Rule 323, subdivision (a).

<sup>5</sup> Rule 305.1, subdivision (d).

<sup>6</sup> Rule 323, subdivision (d).

<sup>7</sup> Rule 323, subdivision (c).

<sup>8</sup> Rule 323, subdivision (a).

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2 There are five primary reasons for continuing a hearing:  
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4 • **Amendment of an application.** If the board grants an applicant's request to  
5 amend an application, upon request of the assessor, the hearing on the matter shall  
6 be continued by the board for no less than 45 days, unless the parties mutually  
7 agree to a different period of time.<sup>9</sup>  
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9 • **Applicant has failed to provide all information required by law.** If an  
10 applicant has not yet provided all information required by law, the hearing may be  
11 continued to a later date for a hearing on the merits of the application or for the  
12 board to further inquire into the status of whether applicant has yet provided all  
13 information required by law.  
14

15 If an applicant fails to provide information to the assessor pursuant to section  
16 441(d) and introduces any requested materials or information at any assessment  
17 appeals board hearing, the assessor may request and shall be granted a  
18 continuance for a reasonable period of time. The continuance shall extend the  
19 two-year period specified in Section 1604(d) for a period of time equal to the  
20 length of the continuance.<sup>10</sup>  
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22 • **New information introduced at the hearing.** If new material relating to  
23 information received from the other party during an exchange of information  
24 under section 1606 is introduced, the other party may request a continuance for a  
25 reasonable period of time.<sup>11</sup>  
26

27 • **Inspection of assessor's records.** If the assessor fails to permit the inspection or  
28 copying of materials or information, as requested by the applicant pursuant to  
29 section 408(d) or (e), and the assessor introduces any such requested materials or  
30 information at any assessment appeals board hearing, the applicant may request a  
31 continuance for a reasonable period of time. The continuance shall extend the  
32 two-year period specified in section 1604(c) for a period of time equal to the  
33 length of the continuance.<sup>12</sup>  
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35 • **Further information required by the board.** If, in the opinion of the board,  
36 not enough evidence was provided during the course of the hearing for the board  
37 to make a proper determination of value, the board may continue the hearing so  
38 that information the board believes is pertinent may be assembled and brought  
39 before them.

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<sup>9</sup> Rule 305, subdivision (e)(2)(C)(iv).

<sup>10</sup> Section 441(h).

<sup>11</sup> Rule 305.1, subdivision (c).

<sup>12</sup> Section 408(f)(3).