



# ASSESSMENT APPEALS BOARD

## AGENDA

JULY 18, 2016 – 9:00 A.M.

BOARD CHAMBERS, ROOM 1070, COUNTY ADMINISTRATION CENTER

THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD IS RESPONSIBLE FOR HEARING APPEALS FROM TAXPAYERS ON PROPERTY ASSESSMENTS. THE BOARD IS GOVERNED BY THE RULES AND REGULATIONS OF THE STATE BOARD OF EQUALIZATION AND PROPERTY TAX LAWS OF THE STATE OF CALIFORNIA.

### ORDER OF AGENDA

#### **AGENDA ITEM NO. 1 – ANNUAL ORGANIZATIONAL MEETING\***

- Call to Order
- Roll Call
- Selection of Board Chair and Vice-Chair
- Confirm Proper Notice of Public Hearing
- Approval of 2016/2017 Board of Equalization Local Rules
- Select Additional Hearing Dates for 2016/2017
- Other Organizational Meeting/Orientation Matters as Needed\*\*

#### **AGENDA ITEM NO. 2 – PUBLIC EXPRESSION**

#### **AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS**

- See Item No. 3 for Additional Information

#### **AGENDA ITEM NO. 4 – OTHER BUSINESS**

- Approval of Minutes of Prior Meeting
- Matters from Staff
- Announcements
- Confirm Date of Next Meeting
- Adjournment

\* *This is the annual organizational meeting of the Mendocino County assessment Appeals Board pursuant to Revenue & Taxation Code §1604(a)(2)*

\*\* *Additional organizational meeting materials are on file with the Clerk of the Board.*

#### **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Assessment Appeals Board complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463-4441 at least five days prior to the meeting.

#### **PUBLIC EXPRESSION: (PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA)**

- Members of the public are welcome to address the Assessment Appeals Board on items not listed on the agenda and within the jurisdiction of the Board. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment and/or briefly answer questions. The Board limits testimony on matters not on the agenda to 3 minutes per person and not more than 10 minutes for a particular subject.
- Individuals wishing to address the Board under Public Expression are welcome to do so. If you wish to submit written comments, please provide information to the Executive Office staff, located in the Administration Center, Room 1010.

CARMEL J. ANGELO  
Chief Executive Officer  
Clerk of the Board



**COUNTY OF MENDOCINO  
BOARD OF SUPERVISORS**

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## NOTICE OF PUBLIC HEARING

**NOTICE IS HEREBY GIVEN** that the Mendocino County Assessment Appeals Board will meet in the Mendocino County Board of Supervisors Chambers, located at 501 Low Gap Road, Room 1070, Ukiah, California, on Monday, July 18, 2016, at 9:00 a.m., or as soon thereafter as possible, for an annual organizational meeting and for the purpose of equalizing and adjusting assessments.

Assessment protests may be filed with the Clerk of the Board, at 501 Low Gap Road, Room 1010, Ukiah, California 95482, July 2 through November 30, 2016. Applications\* may be obtained from the Executive Office, 501 Low Gap Road, Room 1010, Ukiah, between 8:00 a.m. and 5:00 p.m., Monday through Friday.

\*A \$55 non-refundable processing fee is required for each Application for Changed Assessment submitted. Please note that one Application for Changed Assessment is required for each parcel and type of assessment being appealed. Applications submitted without the \$55 fee will be returned unprocessed.

CARMEL J. ANGELO  
Clerk of the Board

### THE BOARD OF SUPERVISORS

CARRE BROWN  
First District

JOHN McCOWEN  
Second District

TOM WOODHOUSE  
Third District

DAN GJERDE  
Fourth District

DAN HAMBURG  
Fifth District

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**Rule 301. Definitions and General Provisions.**

Reference: Sections 110, 110.1, 110.5, 1601, 1603 et seq., Revenue and Taxation Code. Section 31000.6, Government Code.

The provisions set forth in this regulation govern the construction of this subchapter.

- (a) "County" is the county or city and county wherein the property is located that is the subject of the proceedings under this subchapter.
- (b) "Assessor" is the assessor of the county.
- (c) "Auditor" is the auditor of the county.
- (d) "Board" is the board of equalization or assessment appeals board of the county.
- (e) "Chair" is the chair of the county board of equalization or assessment appeals board.
- (f) "Clerk" is the clerk of the county board of equalization or assessment appeals board.
- (g) "Person affected" or "party affected" is any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the proceedings under this subchapter, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the application.
- (h) "Full cash value" or "fair market value" is the value provided in sections 110 and 110.1 of the Revenue and Taxation Code.
- (i) "Restricted value" is a value standard other than full cash value prescribed by the Constitution or by statute authorized by the Constitution.
- (j) "Full value" is either the full cash value or the restricted value.
- (k) "Equalization" is the determination by the board of the correct full value for the property that is the subject of the hearing.
- (l) "County legal advisor" is the county counsel of the county, or the district attorney of the county if there is no county counsel, and the City Attorney of the City and County of San Francisco, or outside counsel specifically retained to advise the county board of equalization or assessment appeals board.
- (m) "Authorized agent" is one who is directly authorized by the applicant to represent the applicant in an assessment appeals proceeding.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended July 27, 1982, effective December 30, 1982.

Amended January 5, 2000, effective April 22, 2000.

**Rule 302. The Board's Function and Jurisdiction.**

Authority: Section 15606, Government Code.

Reference: Sections 531.1, 1603, 1604, and 1605.5, Revenue and Taxation Code.

(a) The functions of the board are:

(1) To lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll,

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(2) To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing,

(3) To hear and decide penalty assessments, and to review, equalize and adjust escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code section 531.1,

(4) To determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property so classified being exempt from property taxation,

(5) To determine the allocation of value to property that is the subject of the hearing, and

(6) To exercise the powers specified in section 1605.5 of the Revenue and Taxation Code.

(b) Except as provided in subdivision (a)(4), the board has no jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied.

(c) The board acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended June 4, 1969, effective June 6, 1969.

Amended May 5, 1971, effective June 10, 1971.

Amended December 17, 1975, effective January 25, 1976.

Amended January 6, 2000, effective April 22, 2000.

Amended June 30, 2004, effective August 25, 2004.

**Rule 305. Application.**

Authority: Section 15606, Government Code.

Reference: Sections 51, 166, 170, 408.1, 469, 619, 1603, 1603.5, 1604, 1605, 1636, 5097, and 5097.02, Revenue and Taxation Code. Section 25105.5, Government Code.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

**(a) ELIGIBLE PERSONS.**

(1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:

(A) The date the authorization statement is executed;

(B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;

(C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;

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(D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;

(E) The applicant's signature and title; and

(F) A statement that the agent will provide the applicant with a copy of the application.

(2) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.

(3) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.

(4) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.

(b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:

(1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;

(2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or

(3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

(c) FORMS AND CONTENTS. The county shall provide, free of charge, forms on which applications are to be made.

(1) The application form shall be prescribed by the State Board of Equalization and shall require that the applicant provide the following information:

(A) The name and address of the applicant.

(B) The name and address of the applicant's agent, if any. If the applicant is represented by an agent, both the applicant's actual mailing address and the agent's mailing address shall be provided on the application.

(C) The applicant's written authorization for an agent, if any, to act on the applicant's behalf.

(D) A description of the property that is the subject of the application sufficient to identify it on the assessment roll.

(E) The applicant's opinion of the value of the property on the valuation date of the assessment year in issue.

(F) The roll value on which the assessment of the property was based.

(G) The facts relied upon to support the claim that the board should order a change in the assessed value, base year value, or classification of the subject property. The amount of the tax or the amount of an assessed value increase shall not constitute facts sufficient to warrant a change in assessed values.

(2) The form shall also include:

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(A) A notice that a list of property transfers within the county, that have occurred within the preceding two-year period, is open to inspection at the assessor's office to the applicant upon payment of a fee not to exceed ten dollars (\$10). This requirement shall not apply to counties with a population under 50,000 as determined by the 1970 decennial census.

(B) A notice that written findings of fact will be prepared by the board upon request if the applicable fee is paid. An appropriate place for the applicant to make the request shall be provided.

(3) An application may include one or more reasons for filing the application. Unless permitted by local rules, an application shall not include both property on the secured roll and property on the unsecured roll.

(4) An application that does not include the information required by subsection (c)(1) of this regulation is invalid and shall not be accepted by the board. Prompt notice that an application is invalid shall be given by the clerk to the applicant and, where applicable, the applicant's agent. An applicant or the applicant's agent who has received notice shall be given a reasonable opportunity to correct any errors and/or omissions. Disputes concerning the validity of an application shall be resolved by the board.

(5) An application that includes the correct information required by subdivision (1) is valid and no additional information shall be required of the applicant on the application form.

(6) If the county has appointed hearing officers as provided for in Revenue and Taxation Code section 1636, the application form shall advise the applicant of the circumstances under which the applicant may request that the application be heard by such an officer.

(7) If an application appeals property subject to an escape assessment resulting from an audit conducted by the county assessor, then all property, both real and personal, of the assessee at the same profession, trade, or business location shall be subject to review, equalization, and adjustment by the appeals board, except when the property has previously been equalized for the year in question.

(d) TIME OF FILING.

(1) An application appealing a regular assessment shall be filed with the clerk during the regular filing period. A regular assessment is one placed on the assessment roll for the most recent lien date, prior to the closing of that assessment roll. The regular filing period for all real and personal property located in a county is:

(A) July 2 through September 15 when the county assessor elects to mail assessment notices, as defined in section 619 of the Revenue and Taxation Code, by August 1 to all owners of real property on the secured roll; or

(B) July 2 through November 30 when the county assessor does not elect to mail assessment notices by August 1 to all owners of real property on the secured roll.

Additionally, an application appealing a base year value for the most recent lien date, where that value is not the value currently on the assessment roll, shall be filed with the clerk during the regular filing period beginning July 2 but no later than September 15 or November 30, as applicable.

(2) An application appealing an escape assessment or a supplemental assessment must be filed with the clerk no later than 60 days after the date of mailing printed on the notice of assessment or the postmark date, whichever is later, or no later than 60 days after the date of mailing printed on the tax bill or the postmark date, whichever is later, in the county of Los Angeles and in those counties where the board of supervisors has adopted a resolution to that effect, pursuant to section 1605 of the Revenue and Taxation Code.

(3) An application appealing a proposed reassessment made for property damaged by misfortune or calamity pursuant to section 170 of the Revenue and Taxation Code must be filed with the clerk no later

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than six months after the date of mailing of the notice of proposed reassessment by the assessor. The decision of the board regarding the damaged value of property shall be final, however, the decision regarding the reassessment made pursuant to section 170 shall create no presumption regarding the value of the property subsequent to the date of the damage.

(4) An application may be filed within 60 days of receipt of a notice of assessment or within 60 days of the mailing of a tax bill, whichever is earlier, when the taxpayer does not receive the notice of assessment described in section 619 of the Revenue and Taxation Code at least 15 calendar days prior to the close of the regular filing period. The application must be filed with an affidavit from the applicant declaring under penalty of perjury that the notice was not timely received.

(5) An application will be deemed to have been timely filed:

(A) If it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on the last day of the filing period or earlier within such period; or

(B) If proof satisfactory to the board establishes that the mailing occurred on the last day of the filing period or within such period. Any statement or affidavit made by an applicant asserting such a timely filing must be made within one year of the last day of the filing period.

(6) An application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates. If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.

(7) Except as provided in sections 1603 and 1605 of the Revenue and Taxation Code, the board has no jurisdiction to hear an application unless filed within the time periods specified above.

(e) AMENDMENTS AND CORRECTIONS.

(1) An applicant or an applicant's agent may amend an application until 5:00 p.m. on the last day upon which it might have been timely filed.

(2) After the filing period has expired:

(A) An invalid application may be corrected in accordance with subsection (c)(4) of this regulation.

(B) The applicant or the applicant's agent may amend an application provided that the effect of the amendment is not to request relief additional to or different in nature from that originally requested.

(C) (i) Upon request of the applicant or the applicant's agent, the board, in its discretion, may allow the applicant or the applicant's agent to make amendments to the application in addition to those specified in subdivisions (A) and (B) to state additional facts claimed to require a reduction of the assessment that is the subject of the application.

(ii) The applicant or the applicant's agent shall state the reasons for the request, which shall be made in writing and filed with the clerk of the board prior to any scheduled hearing, or may be made orally at the hearing. If made in writing, the clerk shall provide a copy to the assessor upon receipt of the request.

(iii) As a condition to granting a request to amend an application, the board may require the applicant to sign a written agreement extending the two-year period provided in section 1604 of the Revenue and Taxation Code.

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(iv) If a request to amend is granted, and upon the request of the assessor, the hearing on the matter shall be continued by the board for no less than 45 days, unless the parties mutually agree to a different period of time.

(3) An applicant or an applicant's agent shall be permitted to present testimony and other evidence at the hearing to support a full value that may be different from the opinion of value stated on the application. The presentation of such testimony or other evidence shall not be considered a request to amend or an amendment to the application.

(f) CLAIM FOR REFUND. If a valid application is designated as a claim for refund pursuant to section 5097 of the Revenue and Taxation Code, the applicant shall be deemed to have challenged each finding of the board and to have satisfied the requirements of section 5097.02 of the Revenue and Taxation Code.

(g) RETENTION OF RECORDS. The clerk may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The records may be destroyed three years after the final action on the application if the records have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents. As used in this subsection, "final action" means the date of the final decision by the board.

(h) CONSOLIDATION OF APPLICATIONS. The board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the board shall notify all parties of the consolidation.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended December 11, 1967, effective January 13, 1968.

Amended May 21, 1968, effective June 26, 1968.

Amended November 20, 1968, effective November 22, 1968.

Amended June 4, 1969, effective June 6, 1969.

Amended May 6, 1970, effective June 6, 1970.

Amended April 14, 1972, effective May 14, 1972.

Amended June 13, 1974, effective June 14, 1974.

Amended April 7, 1977, effective May 22, 1977.

Amended July 31, 1980, effective November 19, 1980.

Amended July 27, 1982, effective December 30, 1982.

Amended and effective October 23, 1997.

Amended April 5, 2000, effective June 30, 2000.

Amended June 30, 2004, effective August 25, 2004.

**Rule 305.1. Exchange of Information.**

Authority: Section 15606(c), Government Code.

Reference: Sections 408, 441, 1606, and 1609.4, Revenue and Taxation Code.

(a) REQUEST FOR INFORMATION. When the assessed value of the property involved, before deduction of any exemption accorded the property, is \$100,000 or less, the applicant may file a written request for an exchange of information with the assessor; and when the assessed value before deduction of any

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exemption exceeds \$100,000, either the applicant or the assessor may request such an exchange. The request may be filed with the clerk at the time an application for hearing is filed or may be submitted to the other party and the clerk at any time prior to 30 days before the commencement of the hearing. For purposes of determining the date upon which the exchange was deemed initiated, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope or package containing the information shall control. The clerk shall, at the earliest opportunity, forward any request filed with the application or a copy thereof to the other party. The request shall contain the basis of the requesting party's opinion of value for each valuation date at issue and the following data:

(1) **COMPARABLE SALES DATA.** If the opinion of value is to be supported with evidence of comparable sales, the properties sold shall be described by the assessor's parcel number, street address or legal description sufficient to identify them. With regard to each property sold there shall be presented the approximate date of sale, the price paid, the terms of sale (if known), and the zoning of the property.

(2) **INCOME DATA.** If the opinion of value is to be supported with evidence based on an income study, there shall be presented: the gross income, the allowable expenses, the capitalization method (direct capitalization or discounted cash flow analysis), and rate or rates employed.

(3) **COST DATA.** If the opinion of value is to be supported with evidence of replacement cost, there shall be presented:

(A) With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.

(B) With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use.

(C) With regard to both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

The information exchanged shall provide reasonable notice to the other party concerning the subject matter of the evidence or testimony to be presented at the hearing. There is no requirement that the details of the evidence or testimony to be introduced must be exchanged.

(b) **TRANSMITTAL OF DATA TO OTHER PARTY.** If the party requesting an exchange of data under the preceding subsection has submitted the data required therein within the specified time, the other party shall submit a response to the initiating party and to the clerk at least 15 days prior to the hearing. The response shall be supported with the same type of data required of the requesting party. When the assessor is the respondent, he or she shall submit the response to the address shown on the application or on the request for exchange of information, whichever is filed later. The initiating party and the other party shall provide adequate methods of submission to ensure to the best of their ability that the exchange of information process is completed at least 10 days prior to the hearing.

(c) **PROHIBITED EVIDENCE; NEW MATERIAL; CONTINUANCE.** Whenever information has been exchanged pursuant to this regulation, the parties may introduce evidence only on matters pertaining to the information so exchanged unless the other party consents to introduction of other evidence. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces such new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time.

(d) **NONRESPONSE TO REQUEST FOR INFORMATION.** If one party initiates a request for information and the other party does not comply within the time specified in subsection (b), the board may grant a postponement for a reasonable period of time. The postponement shall extend the time for responding to the request. If the board finds willful noncompliance on the part of the noncomplying party, the

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hearing will be convened as originally scheduled and the noncomplying party may comment on evidence presented by the other party but shall not be permitted to introduce other evidence unless the other party consents to such introduction.

History: Adopted May 6, 1970, effective June 6, 1970.

Amended May 5, 1971, effective June 10, 1971.

Amended June 13, 1974, effective June 14, 1974.

Amended July 27, 1982, effective February 10, 1983.

Amended January 5, 2000, effective April 22, 2000.

Amended and effective September 19, 2002.

**Rule 305.2. Prehearing Conference**

Reference: Article XIII, Section 16, California Constitution. Section 1601 et seq., Revenue and Taxation Code.

(a) A county board of supervisors may establish prehearing conferences. If prehearing conferences are established, the county board of supervisors shall adopt rules of procedure for prehearing conferences. A prehearing conference may be set by the clerk at the request of the applicant or the applicant's agent, the assessor, or at the direction of the appeals board. The purpose of a prehearing conference is to resolve issues such as, but not limited to, 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, and scheduling a date for a hearing officer or the board to consider evidence on the merits of the application.

(b) The clerk of the board shall set the matter for a prehearing conference and notify the applicant or the applicant's agent and the assessor of the time and date of the conference. Notice of the time, date, and place of the conference shall be given not less than 30 days prior to the conference, unless the assessor and the applicant stipulate orally or in writing to a shorter notice period.

History: Adopted January 5, 2000, effective April 22, 2000.

Rule 305.3. Application for Equalization Under Revenue and Taxation Code Section 469.

Authority: Section 15606(c), Government Code.

Reference: Sections 23, 408, 469, 531, 531.8, 533, 534, 1603 and 1605, Revenue and Taxation Code.

(a) GENERAL. In addition to any rights of appeal of escape or supplemental assessments as described in Rule 305(d)(2) of this subchapter, if the result of an audit discloses property subject to an escape assessment for any year covered by the audit, then, pursuant to section 1605 of the Revenue and Taxation Code, an application may be filed for review, equalization, and adjustment of the original assessment of all property of the assessee at the location of the profession, trade, or business for that year, except any property that has previously been equalized for the year in question.

(b) DEFINITIONS. For purposes of subsection (a) of this regulation:

(1) "Audit" means any audit of the books and records of a taxpayer engaged in a profession, trade, or business who owns, claims, possesses, or controls locally assessable business tangible personal property and trade fixtures within the county.

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(2) "Property subject to an escape assessment" means any individual item of the assessee's property that was underassessed or not assessed at all when the assessor made the original assessment of the assessee's property, and which has not been previously equalized by an appeals board, regardless of whether the assessor actually makes or enrolls an escape assessment. Property is subject to an escape assessment even if the audit discloses an overassessment of another portion of an item of the property, and the amount of the underassessment could be offset completely by the amount of overassessment. If the audit discloses that any property was subject to an escape assessment, the assessor shall include that fact as a finding presented to the taxpayer as required by Rule 191. If no such finding is made by the assessor, the taxpayer may file an application and present evidence to the board of the existence and disclosure of property of material value subject to escape assessment. For purposes of this regulation only, "material value" means value of no less than 1 percent of the audited value of the taxpayer's trade fixtures and tangible personal property for the year under audit. If the board determines that property subject to escape assessment was disclosed as a result of an audit, the board shall permit the taxpayer's section 469 appeal.

(3) "Result of an audit" means the final conclusions reached by the assessor during the audit process as described in Rule 191.

(4) "Original assessment" means the assessment and any subsequent roll corrections or roll changes prior to the date of the commencement of the audit for the roll year for which the result of the audit discloses property subject to an escape assessment.

(5) "All property of the assessee" means any property, real or personal, assessed to the assessee, or the assessee's statutory or legal predecessor in interest, at the location of the profession, trade, or business for the year of the audit.

(6) "Location of the profession, trade, or business" means a site, as determined by the board, where the property subject to the escape assessment is located. Site includes all property within the same appraisal unit as the property that is subject to escape assessment.

Site also includes other property not within the same appraisal unit as the property that is subject to escape assessment, when the other property and the property that escaped assessment function as part of the same economic unit of profession, trade, or business. A "location of the profession, trade, or business" may include multiple parcels of real property, noncontiguous parcels, parcels with separate addresses, and parcels in separate revenue districts within the county.

(7) "Property that has been previously equalized for the year in question" means that the board has previously made a final determination of full value for that item, category, or class of property that was the subject of an assessment appeals hearing or was the subject of a stipulated agreement approved by the board. An item, category, or class of property, or portion thereof, shall be deemed to have been the subject of a hearing or of a stipulated agreement only to the extent the board's decision or the stipulated agreement specifically identify the value of such item, category, or class, or portion thereof, as having been contested and resolved at hearing or as having been agreed to by the parties in stipulation.

(c) NOTICE OF AUDIT RESULTS. Upon completion of an audit of the assessee's books and records, the assessor shall notify the assessee in writing of the results of the audit as defined in subsection (b)(3) of this rule for all property, locations, and years that were the subject of the audit. At the request of the assessee, the assessor shall permit the assessee or his or her designated representative to inspect or copy any information, documents, or records relating to the audit in accordance with the provisions of Revenue and Taxation Code section 408.

(d) NOTICE FOR FILING AN APPLICATION. An application shall be filed with the clerk no later than 60 days after the date of mailing by which the assessee is notified that the result of the audit has disclosed

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property subject to escape assessment. The notice shall be mailed to the assessee by regular United States mail directed to the assessee at the assessee's latest address known to the assessor, unless, prior to the mailing of the notice, the assessor is notified in writing by the assessee of a change in address. The notice for purposes of filing an application shall be one of the following, depending upon the conclusion(s) of the audit:

(1) Where an escape assessment is enrolled by the assessor, the notice shall be the tax bill based upon the results of the audit and resulting escape assessment(s) for counties of the first class or any county that has adopted a resolution pursuant to Revenue and Taxation Code section 1605, subdivision (c). If the county is not a county of the first class or has not adopted a resolution pursuant to Revenue and Taxation Code section 1605, subdivision (c), the notice of escape assessment pursuant to Revenue and Taxation Code section 534 shall serve as the notice.

(2) Where the assessor does not enroll an escape assessment resulting from the audit or when the escape assessment is enrolled but offset pursuant to Revenue and Taxation Code section 533, the assessor's written notification of the audit results for the property, locations, and each year that were the subject of the audit as described in subsection (c) of this rule shall be the notice. The notice of audit results showing property subject to escape assessment for each year shall indicate that it is the notice of the assessee's right to file an application.

(e) EXAMPLES. The following examples are illustrative of the foregoing criteria. Examples 1 and 2 concern "who may file" an application on the assessee's property. Examples 3, 4, and 5 clarify the "location" of the profession, trade, or business.

Example 1: Taxpayer DRK owns and is assessed for land, a building, and business property. DRK leases the entire business to RCJ. The county assessor conducts an audit of DRK and the result of the audit discloses property subject to an escape assessment. DRK, as the assessee, can file an application for equalization for all property, real and personal, where the property subject to the escape assessment is located. In addition, RCJ may file an application for equalization of DRK's property if RCJ qualifies as a person affected pursuant to rule 302 of this subchapter.

Example 2: Taxpayer DRK owns and is assessed for land and a building. DRK leases the land and building to RCJ. RCJ operates a business in DRK's building and is assessed for business tangible personal property and trade fixtures. The county assessor conducts an audit of RCJ, and the result of the audit discloses property subject to an escape assessment. RCJ, as the assessee, can file an application for equalization on his personal property and trade fixtures only. RCJ cannot file an application on DRK's land and building as this is not property of the assessee. In addition, since DRK is not a person affected pursuant to rule 302 of the subchapter, he cannot file an application on either his land and building or RCJ's personal property and fixtures.

Example 3: An assessee conducts a profession, trade, or business on a campus-like setting that is composed of three separate buildings. Each building has its own address and assessor's parcel number and is owned and operated by the same assessee. If an audit discloses any property subject to an escape assessment, then all property of the assessee on the campus is eligible for equalization if the board determines that it functions and is operated as one economic unit of a profession, trade, or business.

Example 4: An assessee operates five grocery stores in a county. Although the stores are owned and operated by one assessee, carry the same type of merchandise, and share in common advertising, each store operates independently. If property subject to an escape assessment is discovered only at one store, the property at that store's location is subject to equalization following an audit. The other four stores are not considered property at the site of the profession, trade, or business where the escape assessment occurred, as they operate independently as separate economic units.

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Example 5: An assessee owns and operates a department store with a parking garage on an adjacent parcel. The parcel that houses the parking garage has no personal property or fixtures located on it. If an audit discloses personal property subject to an escape assessment for the department store, the parking garage would also be eligible for equalization if the board determines that the parcels with the garage and the store are part of the same appraisal unit or economic unit of the profession, trade, or business.

(f) JURISDICTION OF THE BOARD. Nothing in this rule shall be interpreted to limit or enlarge a board's jurisdiction under specific statutory provisions or other rules of this subchapter.

History: Adopted November 28, 2001, effective May 17, 2002. The rule was added to interpret the equalization provisions of section 469 of the Revenue and Taxation Code by clarifying the conditions under which an assessee may file an application for assessment appeal based on the result of an audit. When the result of an audit discloses property subject to escape assessment, section 469 provides that the assessee may appeal the original assessment of all property at the location of the business, trade or profession.

Amended December 14, 2004, effective March 20, 2005.

**Rule 305.5. Base Year Value Presumption.**

Reference: Sections 80, 81, 110.1, 1603, 1605, Revenue and Taxation Code.

(a) The appeals board decision that the full cash value, as defined in section 110 of the Revenue and Taxation Code, is lower than the adjusted base year value (the base year value adjusted to reflect inflation as prescribed by section 110.1, subdivision (f), of the Revenue and Taxation Code) will not establish a new base year value, unless the base year value is the subject of the appeal.

(b) Any base year value determined by a local board of equalization, an assessment appeals board, or by a court for any 1975 assessment shall be conclusively presumed to be the base year value for the property assessed.

(c) The full cash value determined for property that is purchased, is newly constructed, or changes ownership after the 1975 lien date, shall be conclusively presumed to be the base year value, unless an application for equalization is filed;

(1) Within the time period specified in section 1605 of the Revenue and Taxation Code following a determination of new construction or change in ownership;

(2) During the regular equalization period provided for in section 1603 of the Revenue and Taxation Code for the year in which the assessment is placed on the assessment roll, or is filed during the regular equalization period in any of the three succeeding years. Any determination of full cash value by a local board of equalization, an assessment appeals board, or by a court of law resulting from such filing shall be conclusively presumed to be the base year value beginning with the lien date of the assessment year in which the appeal is filed; or

(3) At any time after the time period specified in (1) or (2) if the applicant claims that an erroneous change in ownership determination occurred.

(d) Any base year value determined pursuant to section 51.5 of the Revenue and Taxation Code shall be conclusively presumed to be the base year value unless an application is filed during the regular equalization period in the year in which the error was corrected or during the regular equalization period in any of the three succeeding years. Once an application is filed, the base year value determined pursuant to that application shall be conclusively presumed to be the base year value for that assessment event.

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(e) An application for equalization made pursuant to sections 1603 or 1605 of the Revenue and Taxation Code, when determined, shall be conclusively presumed to be the base year value for that assessment event.

History: Adopted November 20, 1968, effective November 22, 1968.

Amended June 4, 1969, effective June 6, 1969.

Amended May 6, 1970, effective June 6, 1970.

Amended May 5, 1971, effective June 10, 1971.

Amended April 14, 1972, effective May 14, 1972.

Amended December 17, 1975, effective January 25, 1976.

Amended July 31, 1980, effective November 19, 1980.

Amended October 6, 1999, effective April 22, 2000.

**Rule 306. Copy of Application, Amendment, and Correction to Assessor.**

Authority: Section 15606, Government Code.

Reference: Sections 1603 and 1606, Revenue and Taxation Code.

The clerk shall transmit to the assessor a copy of each application for a change in assessment and each written request for amendment or correction that is received. A reasonable time shall be allowed before the hearing for the assessor to obtain information relative to the property and the assessment thereof.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended April 5, 2000, effective June 30, 2000.

**Rule 307. Notice of Hearing.**

Reference: Sections 50, 51, 1601, 1603, 1606, 1610.8, 1620, Revenue and Taxation Code.

(a) After the filing of an application for reduction of an assessment, the clerk shall set the matter for hearing and notify the applicant or the applicant's agent in writing by personal delivery or by depositing the notice in the United States mail directed to the address given in the application. If requested by the assessor or the applicant, the clerk of the board may electronically transmit the notice to the requesting party. The notice shall designate the time and place of the hearing. It shall also include a statement that the board is required to find the full value of the property from the evidence presented at the hearing and that the board can raise, under certain circumstances, as well as lower or confirm the assessment being appealed. The notice shall include a statement that an application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements 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 a reappraisal of all property of the applicant at the site which may result in an increase in the unprotested 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 days prior to the hearing unless a shorter notice period has been stipulated to by the assessor and the applicant or the applicant's agent pursuant to section 1605.6 of the Revenue and Taxation Code.

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(c) The clerk shall notify the assessor of the time and place of the hearing.

(d) When proposing to raise an assessment on its own motion without an application for reduction pending before it, the board shall give notice of the hearing in the manner provided hereinbelow not less than 20 days prior to the hearing unless notice is waived by the assessee or the assessee's agent in writing in advance of the hearing or orally at the time of the hearing or a shorter notice period is stipulated to by the assessor and assessee or the assessee's agent. The notice shall be given to the assessee as shown on the latest assessment roll by depositing the notice in the United States mail directed to the assessee at the latest address of the assessee available to the assessor on file in the records in the assessor's office. It shall contain:

(1) A statement that a hearing will be held before the local board to determine whether or not the assessment shall be raised;

(2) The time and place of the hearing;

(3) The assessor's parcel number or numbers of the property as shown on the local roll;

(4) A statement that the board is required to find the full value of the property from the evidence presented at the hearing;

(5) The amount by which it is proposed to raise the assessment.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended November 20, 1968, effective November 22, 1968.

Amended June 4, 1969, effective June 6, 1969.

Amended May 6, 1970, effective June 6, 1970.

Amended April 14, 1972, effective May 14, 1972.

Amended March 1, 1984, effective June 8, 1984.

Amended and effective December 13, 1995.

Amended and effective August 1, 1996.

Amended October 6, 1999, effective April 22, 2000.

**Rule 308. Request for Findings.**

Reference: Sections 1603, 1611.5, 1611.6, Revenue and Taxation Code.

(a) If an applicant or the assessor desires written findings of fact, the request must be in writing and submitted to the clerk before commencement of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons the request at this time, the other party may orally or in writing renew the request at the conclusion of the hearing and accompany the request with payment of the required fee or deposit. The county may impose a reasonable fee, as determined by the board of supervisors, to cover the expense of preparing the findings and conclusions and may require a deposit to be paid prior to the end of the hearing. If, at the conclusion of the hearing, a party requesting written findings has failed to pay the required fee or deposit, the board need not prepare written findings. The board may deny a request made after the conclusion of the hearing that seeks to waive written findings.

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(b) The written findings of fact shall fairly disclose the board's findings on all material points raised in the application and at the hearing. The findings shall also include a statement of the method or methods of valuation used in determining the full value of the property. The county shall provide findings within 45 days after the final determination of the board is entered into the record pursuant to regulation 325 of this subchapter, and shall accompany them with a notice that a request for a transcript of the hearing must be made within 60 days after the final determination.

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

History: Adopted May 11, 1967, effective June 11, 1967.

Amended November 20, 1968, effective November 22, 1968.

Amended April 14, 1972, effective May 14, 1972.

Amended June 23, 1981, effective September 19, 1981.

Amended November 18, 1987, effective January 28, 1988.

Amended October 6, 1999, effective April 22, 2000.

**Rule 308.5. Disqualification of a Board Member or Hearing Officer.**

Reference: Sections 1624.4, 1641.2, Revenue and Taxation Code.

(a) In those counties having assessment appeals boards or hearing officers, the party affected or the party's agent, or the assessor, may file with the clerk a written statement objecting to the hearing of a matter before a member of the board or a hearing officer. The statement shall set forth the facts constituting the ground of the disqualification of the member or hearing officer and shall be signed by the party affected or the party's agent, or by the assessor, and shall be filed with the clerk at the earliest practicable opportunity after discovery of the facts constituting the ground of the member's or hearing officer's disqualification, and in any event before the commencement of the hearing of any issue of fact in the proceeding before such member or hearing officer. Copies of the statement shall be served by the presenting party on each party to the proceeding and on the board member or hearing officer alleged to be disqualified. Within 10 days after filing of the statement or 10 days after service of it on him or her, whichever is later, the board member or hearing officer may file with the clerk a written answer:

(1) Consenting to the proceeding being heard by another member or hearing officer, in which event the clerk shall appoint a replacement member or hearing officer, or

(2) Denying his or her disqualification, which answer may admit or deny any or all of the facts alleged in the statement and set forth any additional facts relevant to his or her disqualifications.

The clerk shall forthwith transmit a copy of such answer to each party.

Every statement and answer shall be verified by oath in the manner prescribed by section 446 of the Code of Civil Procedure.

(b) The question of the member's or hearing officer's disqualification shall be heard and determined by a board member, other than the member subject to the disqualification challenge, agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member

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assigned to act by the clerk. Within five days after the expiration of the time allowed by this regulation for the member to answer, the clerk shall assign a member to hear and determine the matter of the disqualification.

Once the member has been selected pursuant to subsection (b) that member shall determine the qualification of the challenged member or hearing officer.

(c) In a county whose board of supervisors has adopted a resolution implementing the provisions of section 1640.1 and 1641.1 of the Revenue and Taxation Code, the board may elect to schedule the application before the board in lieu of following the procedures prescribed above.

History: Adopted May 6, 1970, effective June 6, 1970.

Amended June 13, 1974, effective June 14, 1974.

Amended October 6, 1999, effective April 22, 2000.

**Rule 308.6. Application for Equalization by Member, Alternate Member, or Hearing Officer.**

Reference: Section 1622.6, Revenue and Taxation Code.

(a) An application for equalization filed pursuant to section 1603 or 1605 of the Revenue and Taxation Code by a member or alternate member of an assessment appeals board or an appointed hearing officer shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

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

(c) Any person shall be eligible for appointment as a special alternate assessment appeals board member who meets the qualifications set forth in section 1624 of the Revenue and Taxation Code.

(d) Sections 1624.1 and 1624.2 of the Revenue and Taxation Code shall be applicable to the appointment of a special assessment appeals board member.

History: Adopted June 13, 1974, effective June 14, 1974.

Amended December 17, 1975, effective January 25, 1976.

Amended October 6, 1999, effective April 22, 2000.

Amended and effective February 13, 2001.

**Rule 309. Hearing.**

Reference: Sections 441, 1603, 1604, 1606, 1624.4, 1641.1, 1641.2, Revenue and Taxation Code.

(a) In counties having a population in excess of 4,000,000, on the fourth Monday in September of each year, the board shall meet to equalize the assessment of property on the local roll and shall continue to meet for that purpose from time to time until the business of equalization is disposed of. In all other counties, the board shall meet on the third Monday in July and shall continue to meet until the business of equalization is disposed of. All hearings before the board shall be conducted in the manner provided in this subchapter. Nothing herein requires the board to conduct hearings prior to the final day for filing applications.

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(b) A hearing must be held and a final determination made on the application within two years of the timely filing of an application for reduction in assessment submitted pursuant to subdivision (a) of section 1603 of the Revenue and Taxation Code, unless the applicant or the applicant's agent and the board mutually agree in writing or on the record to an extension of time.

(c) If the hearing is not held and a determination is not made within the time specified in subsection (b) of this regulation, the applicant's opinion of value stated in the application shall be conclusively determined by the board to be the basis upon which property taxes are to be levied, except when:

(1) The applicant has not filed a timely and complete application; or,

(2) The applicant has not submitted a full and complete property statement as required by law with respect to the property which is the subject of the application; or,

(3) The applicant has not complied fully with a request for the exchange of information under regulation 305.1 of this subchapter or with the provisions of subdivision (d) of section 441 of the Revenue and Taxation Code; or,

(4) Controlling litigation is pending. "Controlling litigation" is litigation which is:

(A) pending in a state or federal court whose jurisdiction includes the county in which the application is filed; and,

(B) directly related to an issue involved in the application, the court resolution of which would control the resolution of such issue at the hearing; or

(5) The applicant has initiated proceedings to disqualify a board member pursuant to Revenue and Taxation Code section 1624.4 within 90 days of the expiration of the two-year period required by Revenue and Taxation Code section 1604; or,

(6) The applicant has requested that the hearing officer's recommendation be heard by the board pursuant to Revenue and Taxation Code section 1641.1, in those counties in which the board of supervisors has adopted a resolution implementing section 1641.1, within 90 days of the expiration of the two-year period required by Revenue and Taxation Code section 1604.

For applications involving base year value appeals that have not been heard and decided by the end of the two-year period provided in section 1604 of the Revenue and Taxation Code and where the two-year period has not been extended pursuant to subsections (b) or (c) of this regulation, the applicant's opinion of value will be entered on the assessment roll for the tax year or years covered by the pending application, and will remain on the roll until the fiscal year in which the board makes a final determination on the application. No increased or escape taxes other than those required by a change in ownership or new construction, or resulting from application of the inflation factor to the applicant's opinion of value shall be levied for the tax years during which the board fails to act.

For applications appealing decline in value and personal property assessments that have not been heard and decided by the end of the two-year period provided in section 1604, the applicant's opinion of value will be enrolled on the assessment roll for the tax year or years covered by the pending application.

(d) If the applicant has initiated proceedings pursuant to subsection (c)(5), or made a request pursuant to subsection (c)(6) of this regulation, the two-year time period described in subsection (b) shall be extended 90 days.

(e) The applicant shall not be denied a timely hearing and determination pursuant to subsection (b) of this regulation, by reason of any of the exceptions enumerated in subsection (c) herein, unless, within two years of the date of the application, the board, or the clerk at the direction of the board, gives the applicant and/or the applicant's agent written notice of such denial. The notice shall indicate the basis for the denial and inform the applicant of his or her right to protest the denial. If requested by the

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applicant or the applicant's agent, the clerk shall schedule a hearing on the validity of the application and shall so notify the applicant, the applicant's agent, and the assessor.

When a hearing is postponed or not scheduled because controlling litigation is pending, the notice to the applicant shall identify the controlling litigation by the name of the case, the court number or the docket number of the case, and the court in which the litigation is pending. If a hearing is postponed because controlling litigation is pending, the hearing must be held and a final determination made within a period of two years after the application is filed, excluding the period of time between the notice of pending litigation and the date that the litigation becomes final.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended June 13, 1974, effective June 14, 1974.

Amended April 4, 1984, effective June 30, 1984.

Amended June 25, 1997, effective September 6, 1997.

Amended January 5, 2000, effective April 22, 2000.

**Rule 310. Selection of Board Chair.**

Reference: Section 1609, Revenue and Taxation Code.

The board shall select one of its members to act as chair and preside over all hearings. This function may be rotated among board members. The chair shall exercise such control over the hearings as is reasonable and necessary. He or she shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 6, 1999, effective April 22, 2000.

**Rule 311. Quorum and Vote Required.**

Reference: Sections 1601, 1620, 1622.1, 1622.5, 1622.6, Revenue and Taxation Code.

(a) No hearing before the board shall be held unless a quorum is present. Except as otherwise provided in regulation 310 of this subchapter, no decision, determination or order shall be made by the board by less than a majority vote of all the members of the board who have been in attendance throughout the hearing.

(b) If either party so demands, a hearing must be held before the full board or, for assessment appeals boards appointed pursuant to Revenue and Taxation Code section 1622.1, a full three member panel. In the event that only a quorum is present and the applicant demands a hearing before the full board, or full three member panel designated pursuant to Revenue and Taxation Code section 1622.1, the board may request that the applicant extend the two-year period provided in section 1604 of the Revenue and Taxation Code if the demand precludes the matter from being heard and decided before the expiration of the two-year period. If the applicant does not extend the two-year period as requested, the board may deny the applicant's demand for a hearing before a full board or a full three member panel.

(c) If a hearing takes place before a board consisting of an even number of members and they are unable to reach a majority decision, the application shall be reheard before the full board. In any case wherein the hearing takes place before less than the full board, the parties may stipulate that the absent member or members may read or otherwise become familiar with the record and participate in the vote on the decision.

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History: Adopted May 11, 1967, effective June 11, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended July 27, 1982, effective February 10, 1983.

Amended October 6, 1999, effective April 22, 2000.

**Rule 312. Hearings Recorded.**

Reference: Section 1611, Revenue and Taxation Code.

(a) All hearings of the board shall be recorded or reported, or videotaped subject to the conditions set forth in Code of Civil Procedure section 2025.340.

(b) Any person may purchase a transcript of that portion of the hearings that is open to the public upon payment of a reasonable fee, provided the request to purchase has been made within 60 days after the final determination of the board.

(c) In a county which does not regularly provide a stenographic reporter, the applicant, at the applicant's own expense, may have the hearing reported by a stenographer.

(d) In a county which does provide a stenographic reporter, if the applicant desires the clerk to arrange for a stenographer, the applicant must make the request in writing at least 10 days before the hearing.

(e) If a stenographic reporter is present, the county may designate the reporter's transcript as the official record upon being filed with the board.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended April 14, 1972, effective May 14, 1972.

Amended June 13, 1974, effective June 14, 1974.

Amended October 6, 1999, effective April 22, 2000.

Amended January 27, 2010, effective March 16, 2010.

**Rule 313. Hearing Procedure.**

Authority: Section 15606(c), Government Code.

Reference: Article XIII A, California Constitution.

Sections 110, 167, 205.5, 218, 1605.4, 1607, 1609, 1609.4 and 1637, Revenue and Taxation Code.

Section 664, Evidence Code.

Hearings on applications shall proceed as follows:

(a) The chair or the clerk shall announce the number of the application and the name of the applicant. The chair shall then determine if the applicant or the applicant's agent is present. If neither is present, the chair shall ascertain whether the clerk has notified the applicant of the time and place of the hearing. If the notice has been given and neither the applicant nor the applicant's agent is present, the application shall be denied for lack of appearance, or, for good cause of which the board is timely informed prior to the hearing date, the board may postpone the hearing. If the notice has not been given, the hearing shall be postponed to a later date and the clerk directed to give proper notice thereof to the applicant.

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The denial of an application for lack of appearance by the applicant, or the applicant's agent, is not a decision on the merits of the application and is not subject to the provisions of regulation 326 of this subchapter. The board of supervisors may adopt a procedure which authorizes reconsideration of the denial where the applicant furnishes evidence of good cause for the failure to appear or to make a timely request for postponement and files a written request for reconsideration within a period set by the board, not to exceed 60 days from the date of mailing of the notification of denial due to lack of appearance. Applicants who fail to request reconsideration within the period set, or whose requests for reconsideration are denied, may refile an appeal of the base year value during the next regular filing period in accordance with Revenue and Taxation Code section 80.

(b) If the applicant or the applicant's agent is present, the chair or the clerk shall announce the nature of the application, the assessed value as it appears on the local roll and the applicant's opinion of the value of the property. The chair may request that either or both parties briefly describe the subject property, the issues the board will be requested to determine, and any agreements or stipulations agreed to by the parties.

(c) In applications where the applicant has the burden of proof, the board shall require the applicant or the applicant's agent to present his or her evidence first, and then the board shall determine whether the applicant has presented proper evidence supporting his or her position. This is sometimes referred to as the burden of production. In the event the applicant has met the burden of production, the board shall then require the assessor to present his or her evidence. The board shall not require the applicant to present evidence first, when the hearing involves:

(1) A penalty portion of an assessment.

(2) The assessment of an owner-occupied single-family dwelling or the appeal of an escape assessment, and the applicant has filed an application that provides all of the information required in regulation 305(c) of this subchapter and has supplied all information as required by law to the assessor. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption pursuant to Revenue and Taxation Code section 218. "Property that qualifies for a homeowners' property tax exemption" also includes property that is the principal place of residence of its owner and qualifies for the disabled veterans' exemption provided by Revenue and Taxation Code section 205.5. In those instances, the chair shall require the assessor to present his or her case to the board first. With respect to escape assessments, the presumption in favor of the applicant provided in regulation 321(d) of this subchapter does not apply to appeals resulting from situations where an applicant failed to file a change in ownership statement, a business property statement, or to obtain a permit for new construction.

(3) A change in ownership and the assessor has not enrolled the purchase price, and the applicant has provided the change of ownership statement required by law. The assessor bears the burden of proving by a preponderance of the evidence that the purchase price, whether paid in money or otherwise, is not the full cash value of the property.

(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

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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.

(g) Hearings by boards and hearing officers shall be open, accessible, and audible to the public except that:

(1) Upon conclusion of the evidentiary portion of the hearing, the board or hearing officer may take the matter under submission and deliberate in private in reaching a decision, and

(2) The board or hearing officer may grant a request by the applicant or the assessor to close to the public a portion of the hearing relating to trade secrets. For purposes of this regulation, a "trade secret" is that information defined by section 3426.1 of the Civil Code. Such a request may be made by filing with the clerk a declaration under penalty of perjury that evidence is to be presented by the assessor or the applicant that relates to trade secrets whose disclosure to the public will be detrimental to the business interests of the owner of the trade secrets. The declaration shall state the estimated time it will take to present the evidence. Only evidence relating to the trade secrets may be presented during the time the hearing is closed, and such evidence shall be confidential unless otherwise agreed by the party to whom it relates.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended November 20, 1968, effective November 22, 1968.

Amended June 4, 1969, effective June 6, 1969.

Amended May 6, 1970, effective June 6, 1970.

Amended April 14, 1972, effective May 14, 1972.

Amended June 7, 1973, effective July 15, 1973.

Amended June 13, 1974, effective June 14, 1974.

Amended November 4, 1976, effective January 1, 1977.

Amended April 7, 1977, effective May 22, 1977, applicable to 1977 assessment appeals.

Amended December 7, 1982, effective March 16, 1983.

Amended November 14, 1984, effective March 1, 1985.

Amended January 5, 2000, effective April 22, 2000.

Amended and effective November 20, 2000.

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Amended August 21, 2012, effective November 22, 2012.

**Rule 314. Legal Counsel for Applicant and Assessor.**

Reference: Sections 1620 et seq., 1638, Revenue and Taxation Code.

The applicant and the assessor may be represented by legal counsel, except that when an assessment protest is heard by a hearing officer appointed pursuant to section 1636 of the Revenue and Taxation Code, the assessor may have legal counsel only if the applicant is represented by an attorney.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended June 13, 1974, effective June 14, 1974.

**Rule 316. Examination of Applicant by Board.**

Reference: Sections 1605.5, 1607, 1608, 1620 et seq., Revenue and Taxation Code.

(a) Except as hereinafter provided, no reduction of an assessment or change in ownership or new construction determination shall be made unless the board examines, on oath, the applicant or the applicant's agent concerning the value of the property and/or the facts upon which the change in ownership or new construction determination is based, and the applicant or the applicant's agent attends and answers all questions pertinent to the inquiry.

(b) In the event there is filed with the board a written stipulation, signed by the assessor and county legal advisor on behalf of the county and by the person affected or the authorized agent making the application, as to the full value and assessed value of the property and/or a determination regarding a change in ownership or new construction, which stipulation sets forth the facts upon which the agreed upon value is premised, the board may, at a public hearing,

(1) accept the stipulation, waive the appearance of the person affected or the agent and change the assessed value in accordance with section 1610.8 of the Revenue and Taxation Code, or,

(2) reject the stipulation or set or reset the application for reduction for hearing.

(c) The board may in its discretion, waive the examination of the applicant or the applicant's agent if the board and the assessor are satisfied that the issues raised by the application and the facts pertaining thereto have been fully considered by the board in previous years or fully presented in the application, and if the applicant or the applicant's agent requests such waiver in the application. The board shall consult with the assessor and shall act promptly on any request for waiver and give written notice of its decision no less than 30 days before commencement of the hearing on the application. If the board waives the examination of the applicant or his agent, it shall decide the case on the merits of the application and on the basis of any evidence properly produced at the hearing by the assessor.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended December 17, 1975, effective January 25, 1976.

Amended July 27, 1982, effective February 10, 1983.

Amended October 6, 1999, effective April 22, 2000.

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**Rule 317. Personal Appearance by Applicant; Appearance by Agent.**

Reference: Sections 1601, 1607, 1608, Revenue and Taxation Code.

- (a) The applicant must appear personally at the hearing or be represented by an agent, unless the applicant's appearance has been waived by the board in accordance with regulation 316 of this subchapter. If the applicant is represented by an agent, the agent shall be thoroughly familiar with the facts pertaining to the matter before the board.
- (b) (1) If the application was filed by the applicant, any person (other than a California licensed attorney retained by the applicant or a person mentioned in subsections (c), (d) except an agent, or (e)) who appears at the hearing purporting to act as agent for the applicant shall first file with the clerk a written authorization, signed by the applicant, to represent the applicant at the hearing.
- (2) If at the hearing the applicant is represented by a person other than the person who was originally authorized by the applicant to appear at the hearing, that person shall present to the board a written authorization signed by the applicant indicating the applicant's consent to the change in representation.
- (3) The written authorization required pursuant to this regulation shall include the information required by regulation 305(a) of this subchapter and shall clearly state that the agent is authorized by the applicant to appear at hearings before the board.
- (c) If the property is held in joint or common ownership or in co-ownership, the presence of the applicant or any one of the owners shall constitute a sufficient appearance.
- (d) Where the applicant is a corporation, limited partnership, or a limited liability company, the business entity shall make an appearance by the presence of any officer, employee, or an authorized agent, thoroughly familiar with the facts pertaining to the matter before the board.
- (e) A husband may appear for his wife, or a wife for her husband, and sons or daughters for parents or vice versa.
- (f) If an agent is previously authorized by the applicant to file an application, no further authorization is required for that agent to represent the applicant at the subsequent hearing.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended May 7, 1986, effective August 15, 1986.

Amended January 5, 2000, effective April 22, 2000.

**Rule 321. Burden of Proof.**

Authority: Section 15606, Government Code.

Reference: Sections 110, 167, 205.5, 218 and 1601 et seq., Revenue and Taxation Code. Section 664, Evidence Code.

- (a) Subject to exceptions set by law, it is presumed that the assessor has properly performed his or her duties. The effect of this presumption is to impose upon the applicant the burden of proving that the value on the assessment roll is not correct, or, where applicable, the property in question has not been otherwise correctly assessed. The law requires that the applicant present independent evidence relevant to the full value of the property or other issue presented by the application.
- (b) If the applicant has presented evidence, and the assessor has also presented evidence, then the board must weigh all of the evidence to determine whether it has been established by a preponderance of the evidence that the assessor's determination is incorrect. The presumption that the assessor has

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properly performed his or her duties is not evidence and shall not be considered by the board in its deliberations.

(c) The assessor has the burden of establishing the basis for imposition of a penalty assessment.

(d) Exceptions to subsection (a) apply in any hearing involving the assessment of an owner-occupied single-family dwelling or an escape assessment. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption pursuant to Revenue and Taxation Code section 218. "Property that qualifies for a homeowners' property tax exemption" also includes property that is the principal place of residence of its owner and qualifies for the disabled veterans' exemption provided by Revenue and Taxation Code section 205.5. In such instances, the presumption in section 167 of the Revenue and Taxation Code affecting the burden of proof in favor of the applicant who has supplied all information to the assessor as required by law imposes upon the assessor the duty of rebutting the presumption by the submission of evidence supporting the assessment.

(e) In hearings involving change in ownership, except as provided in section 110 of the Revenue and Taxation Code, the purchase price is rebuttably presumed to be the full cash value. The party seeking to rebut the presumption bears the burden of proof by a preponderance of the evidence.

(f) In weighing evidence, the board shall apply the same evidentiary standard to the testimony and documentary evidence presented by the applicant and the assessor. No greater relief may be granted than is justified by the evidence produced during the hearing.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended November 20, 1968, effective November 22, 1968.

Amended April 14, 1972, effective May 14, 1972.

Amended November 4, 1976, effective January 1, 1977.

Amended July 27, 1982, effective February 10, 1983.

Amended January 5, 2000, effective April 22, 2000.

Amended August 21, 2012, effective November 22, 2012.

**Rule 322. Subpoenas.**

Reference: Sections 1609, 1609.4, 1609.5, Revenue and Taxation Code.

(a) At the request of the applicant or the assessor in advance of the hearing or at the time of the hearing the board or the clerk on authorization from the board may issue subpoenas for the attendance of witnesses at the hearing. The board may issue a subpoena on its own motion. A subpoena may be served on any resident of the State of California or any person or business entity found within the state. All subpoenas shall be obtained from the board.

(b) If a subpoena is issued at the request of the applicant, the applicant is responsible for serving it and for the payment of witness fees and mileage.

(c) An application for a subpoena for the production of books, records, maps, and documents shall be supported by an affidavit such as is prescribed by Section 1985 of the Code of Civil Procedure.

(d) In the event a State Board of Equalization employee is subpoenaed pursuant to section 1609.5 of the Revenue and Taxation Code at the request of the applicant and the county board grants a reduction in

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the assessment, the county board may reimburse the applicant in whole or in part for the actual witness fees paid pursuant to section 1609.5.

(e) If a party desires the board to issue a subpoena, the party shall make the written request sufficiently in advance of the scheduled hearing date so that the subpoenaed party has an adequate opportunity to fully comply with the subpoena prior to the commencement of the hearing. Upon such request, the board may, whenever possible, issue subpoenas pursuant to sections 1609.4 and 1609.5 of the Revenue and Taxation Code. Subpoenas shall be restricted to compelling the appearance of a person or the production of things at the hearing and shall not be utilized for purposes of prehearing discovery. A subpoena issued near in time to or after commencement of the hearing should be as limited as possible, and a continuance of the hearing may be granted, if requested, for a reasonable period of time.

(f) No subpoena to take a deposition shall be issued nor shall deposition be considered for any purpose by the board.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended October 6, 1999, effective April 22, 2000.

**Rule 323. Postponements and Continuances.**

Reference: Section 15606 subdivision (c), Government Code. Sections 1605.6, 1606, Revenue and Taxation Code.

(a) The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in section 1604 of the Revenue and Taxation Code, the postponement shall be contingent upon the applicant's written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the applicant. The assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year period, but the board, in its discretion, may grant such a request. Any subsequent requests for a postponement must be made in writing, and good cause must be shown for the proposed postponement. A stipulation by an applicant and the assessor shall be deemed to constitute good cause, but shall result in extending and tolling indefinitely the two-year limitation period subject to termination of the agreement by 120 days written notice by the applicant. Any information exchange dates remain in effect based on the originally scheduled hearing date notwithstanding the hearing postponement, except as provided in regulation 305.1(d) of this subchapter.

(b) A board of supervisors may delegate decisions concerning postponement to the clerk in accordance with locally adopted rules. Requests for postponement shall be considered as far in advance of the hearing date as is practicable.

(c) At the hearing, the board or a hearing officer may continue a hearing to a later date. If the applicant requests a continuance within 90 days of the expiration of the two-year period specified in section 1604 of the Revenue and Taxation Code, the board may require a written extension signed by the applicant extending and tolling the two-year period indefinitely subject to termination of the agreement by 120 days written notice by the applicant. The clerk shall inform the applicant or the applicant's agent and the assessor in writing of the time and place of the continued hearing not less than 10 days prior to the new hearing date, unless the parties agree in writing or on the record to waive written notice.

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History: Adopted May 11, 1967, effective June 11, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended November 20, 1968, effective November 22, 1968.

Amended October 6, 1999, effective April 22, 2000.

**Rule 324. Decision.**

Reference: Article XIII A, California Constitution. Section 15606, Government Code. Sections 402.1, 402.5, 1609, 1610.8, 1611.5, Revenue and Taxation Code.

**(a) DETERMINATION OF FULL VALUE, CLASSIFICATION, CHANGE IN OWNERSHIP, OR OTHER ISSUES.**

Acting upon proper evidence before it, the board shall determine the full value of the property, including land, improvements, and personal property, that is the subject of the hearing. The determination of the full value shall be supported by a preponderance of the evidence presented during the hearing. The board shall consider evidence of value derived by the use of any of the valuation methods described in regulation 3 of subchapter 1 of this chapter. It shall determine whether the method(s) used was (were) properly applied, considering the type of property assessed, governmentally imposed land use restrictions, and any recorded conservation easements as described in Civil Code section 815.1 et seq., by examining the factual data, the presumptions, and the estimates relied upon. The board shall also determine the classification, amount, and description of the property that is the subject of the hearing, the existence of a change in ownership or new construction, or any other issue that is properly before the board, or that is necessary to determine the full value of the property. The board shall provide to the clerk such details as are necessary for the implementation of the board's decision.

**(b) JURISDICTION.** The board's authority to determine the full value of property or other issues, while limited by the laws of this state and the laws of the United States and usually exercised in response to an application for equalization, is not predicated on the filing of an application nor limited by the applicant's request for relief.

When an application for review includes only a portion of an appraisal unit, whether real property, personal property, or both, the board may nevertheless determine the full value, classification, or other facts relating to other portions that have undergone a change in ownership, new construction or a change in value. Additionally, the board shall determine the full value of the entire appraisal unit whenever that is necessary to the determination of the full value of any portion thereof.

The 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.

An appraisal unit of property is a collection of assets that functions together, and that persons in the marketplace commonly buy and sell as a single unit or that is normally valued in the marketplace separately from other property, or that is specifically designated as such by law.

**(c) VALUATION PRINCIPLES.** The board, the applicant, and appraisal witnesses shall be bound by the same principles of valuation that are legally applicable to the assessor.

**(d) COMPARABLE SALES.** When valuing a property by a comparison with sales of other properties, the board may consider those sales that, in its judgment, involve properties similar in size, quality, age, condition, utility, amenities, site location, legally permitted use, or other physical attributes to the property being valued. When valuing property for purposes of either the regular roll or the supplemental roll, the board shall not consider a sale if it occurred more than 90 days after the date for

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which value is being estimated. The provisions for exclusion of any sale occurring more than 90 days after the valuation date do not apply to the sale of the subject property.

The board shall presume that zoning or other legal restrictions, of the types described in Revenue and Taxation Code section 402.1, on the use of either the property sold or the property being valued will not be removed or substantially modified in the predictable future unless sufficient grounds as set forth in that section are presented to the board to overcome that presumption.

(e) When written findings of fact are made, they shall fairly disclose the board's findings on all material points raised in the application and at the hearing. The findings shall also include a statement of the method or methods of valuation used in determining the full value of the property or its components.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 4, 1967, effective October 5, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended November 20, 1968, effective November 22, 1968.

Amended May 6, 1970, effective June 6, 1970.

Amended May 5, 1971, effective June 10, 1971.

Amended April 14, 1972, effective May 14, 1972.

Amended December 17, 1975, effective January 25, 1976.

Amended July 27, 1982, effective February 10, 1983.

Amended March 6, 1990, effective May 23, 1990.

Amended November 19, 1999, effective April 22, 2000.

**Rule 325. Notice and Clarification of Decision.**

Reference: Section 1601 et seq., Revenue and Taxation Code.

(a) A board may announce its decision to the applicant and the assessor at the conclusion of the hearing, or it may take the matter under submission. The decision becomes final when:

(1) The vote is entered into the record at the conclusion of the hearing provided no findings of fact are requested by either party, and all parties are present at the hearing or the hearing is subject to stipulation by both parties. The county may provide a written notice of the decision.

(2) A written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the board at the conclusion of the hearing. The county shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. 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.

(3) A written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested. The county shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. If so requested by an applicant or an applicant's agent, the determination shall become final upon issuance of the findings of fact which the county shall issue no later than 180 days after the conclusion of the hearing. Such a request must be made by the applicant or the applicant's agent prior to or at the conclusion of the hearing. If the conclusion of the hearing is within 180 days of the expiration of the two-year period specified in section 1604 of the

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Revenue and Taxation Code, the applicant shall agree in writing to extend the two-year period. The extension shall be for a period equal to 180 days from the date of the conclusion of the hearing.

(b) The board may request any party to submit proposed written findings of fact and shall provide the other party the opportunity to review and comment on the proposed finding submitted. If both parties prepare proposed findings of fact, no opportunity to review and comment need be provided.

(c) When findings of fact have been prepared, either party or the clerk may submit a written request for clarification about the details of the decision, but such clarification shall not alter the final determination of the board.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 6, 1999, effective April 22, 2000.

**Rule 326. Reconsideration and Rehearing.**

Reference: Section 1601 et seq., Revenue and Taxation Code.

(a) The decision of the board upon an application is final. The board shall not reconsider or rehear an application or modify a decision unless:

(1) The decision reflects a ministerial clerical error; or

(2) The decision was entered as the result of the applicant's failure to appear for the hearing and within the period established pursuant to regulation 313 of this subchapter, the applicant furnishes evidence establishing, to the satisfaction of the board, excusable good cause of the failure to appear.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended October 6, 1999, effective April 22, 2000.



# ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

MENDOCINO COUNTY  
ASSESSMENT APPEALS BOARD  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

## ASSESSMENT APPEALS BOARD HEARING

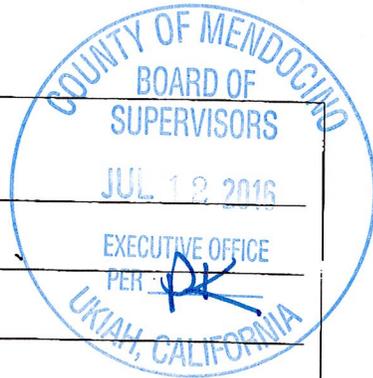
### APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482

Fax To: (If faxed, the original, signed form must also be mailed)  
(707) 463-7237



I hereby withdraw my application(s) for changed assessment.

NAME: Robert Caccamo

ADDRESS: 11990 Leafwood Dr.  
Mendocino CA

APN/ACCOUNT No.: 118-290-7000

TAX YEAR PROTESTED: 2015-2016  REGULAR  SUPPLEMENTAL

PROTEST/APPLICATION No. 14-030

DATE: 7/10/16

Robert Caccamo  
APPLICANT'S SIGNATURE (Original Required)



# ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070  
UKIAH, CA 95482

## JULY 18, 2016 – 9:00 A.M.

### NOTICE OF HEARING

APPLICANT/APELLANT:

Robert R. Caccamo  
21005 Company Ranch Road  
Fort Bragg, CA 95437

RE: Assessor's Parcel No./Account No. 118-290-7000

Protest/Application No.: 14-030

AGENT:

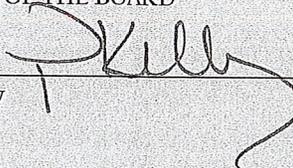
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, July 18, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of \$250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a \$131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

<p>DATE NOTICE MAILED: June 1, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> <li>▪ Application for Changed Assessment Instructions</li> <li>▪ Application Withdrawal Form</li> <li>▪ Application Postponement Form</li> </ul>	<p>Deputy </p>

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482  
TELEPHONE: (707) 463-4221 • FAX: (707) 463-7237

cc/Assessor



# ASSESSMENT APPEALS BOARD

## ASSESSMENT APPEAL APPLICATION FILING INSTRUCTIONS

MENDOCINO COUNTY  
ASSESSMENT APPEALS BOARD  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

**IMPORTANT:** The information contained herein was prepared to answer questions relative to filing an Assessment Appeal Application and the Hearing Procedures. Effective July 1, 2009, a \$55 non-refundable processing fee is required for each Assessment Appeal Application submitted. Please read the following instructions carefully prior to filing your application form. Incomplete applications or applications submitted without the \$55 fee cannot be accepted by the Executive Office and will be returned unprocessed.

### 1. TIME OF FILING.

**Regular Assessment:** The filing dates are July 2 through November 30.

**Supplemental Assessment:** The filing dates are within 60 days after the mailing date printed on the supplemental notice, or the postmark date of the notice, whichever is later.

**Roll Change/Escape/Penalty Assessment:** The filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later.

**Calamity Reassessment:** The filing dates are within six months after the mailing of the assessment notice.

### APPLICATIONS NOT FILED WITHIN THE DEADLINE(S) CANNOT BE ACCEPTED.

2. The Assessment Appeals Board is governed by the rules and regulations of the State Board of Equalization and the property tax laws of the State of California.
3. **PRIOR TO FILING YOUR APPEAL** you are encouraged to discuss the basis of your assessment with the Assessor's Office staff. If you do not agree as to the taxable value, you may file an "Assessment Appeal Application." After filing your application, you may continue to attempt to reach an agreement with the Assessor anytime up to the date set for the Assessment Appeals Board hearing.
4. An Application that does not state the **APPLICANT'S OPINION OF TAXABLE VALUE (Market Value)** is not valid and cannot be acted upon by the Board. Law requires completion of the form, and the Board shall not accept an incomplete form.
5. **NOTICE OF HEARING.** After filing an application, you will receive a Notice of Hearing by mail 45 days prior to the hearing. This notice is sent by the Clerk of the Board and will inform you of the dates of your appeal hearing.
6. **FAILURE TO APPEAR.** If you fail to appear at the scheduled hearing, the application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied.
7. **APPEAL HEARINGS** are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to ensure that all relevant evidence is considered.
8. **STENOGRAPHIC REPORTS.** Hearings are not recorded by a stenographic reporter. However, the applicant, at his expense, may arrange to have a hearing reported by a stenographer.
9. **REQUEST FOR AUDIO RECORDED TRANSCRIPT.** All hearings for the Board are recorded. An applicant may, at his expense, request a copy or a transcript of the audio recording of the proceedings. Any such request must be made no later than sixty (60) days following the final decision by the Board. Upon receipt of a request for a copy or a transcript, the Clerk shall ascertain the approximate cost of preparing the copy or transcript and shall require the applicant to deposit an amount equal to the estimated cost of the preparation of the copy or transcript.
10. **EXCHANGE OF INFORMATION REQUEST BY APPLICANT.** At the time of filing the application, or at any time prior to 20 days before the hearing, applicants may file with the Clerk a written request for Exchange of Information upon which applicant and the Assessor intend to rely. Such request shall contain the basis of your opinion of value and the following information: (see next page)

■ ASSESSMENT APPEAL APPLICATION – FILING INSTRUCTIONS

- a. Comparable Sales Data. If your application is to be supported with comparable sales, then the properties sold shall be (1) described by Assessor's Parcel Number and street address; (2) approximate date of sale; (3) price paid; (4) terms of sale; (5) zoning of property; (6) location map.
  - b. Income Data. If your application is to be supported with evidence based on an income study, provide the gross income expenses, capitalization method, and rate or rates employed.
  - c. Cost Data. If your application is to be supported with data based on cost, submit the following: (1) facts relating to improvements to real property - date, type and cost of construction; (2) machinery and equipment - date of installation, installation costs and history of extraordinary use; (3) facts relating to depreciation to improvements to real property, machinery, and equipment.  
If such a request is made, at least 10 days before the hearing, the Assessor shall mail to you a written response which shall contain the basis of the Assessor's opinion of value, including the same type of information upon which he bases his appraisal of the value of your property.
11. EXCHANGE OF INFORMATION REQUEST BY ASSESSOR. If the assessed value of your property, before the deduction of any exemption, exceeds \$100,000, the Assessor may file with the Clerk, at any time prior to 20 days before the hearing, a request for exchange of information under the same circumstances set forth in Paragraph 10 above.
12. EVIDENCE AT THE HEARING. Following are examples of the types of evidence the Board will consider at the hearing. They are not all inclusive but are intended to guide you in the type of evidence you might present:
- a. Comparable Sales. If you intend to rely on comparable sales of other properties to support the value of what you think your property is worth, be prepared to produce proof of sales of properties which are comparable in location, age, use, improvements, time of sale, and physical attributes. The sale must have been made within a reasonable time before and no more than 90 days after the date of purchase, construction, or transfer of your property. When providing information on sales of other properties, be certain to identify the properties by Assessor's Parcel Numbers, as well as street addresses.
  - b. Evidence Which Verifies Your Position. Produce factual or written evidence in support of your application. Examples: (1) Present reliable bids from licensed contractors for work performed or to be performed to correct physical defects in your property; (2) present clear and accurate photographs of any physical defects or deficiencies which you are claiming have affected the value of your property; (3) present maps showing location of subject property and comparables, access, zoning, and easements.
  - c. Written Reports. If another person, such as an independent appraiser, real estate agent, accountant or attorney, has prepared a written report to support your application, that person must attend the hearing to assure consideration of such written evidence.
  - d. Expert Testimony. At the time of the hearing, you are entitled to have expert testimony presented by persons such as appraisers, engineers, and licensed contractors.
13. WRITTEN FINDINGS OF FACT will be made available through County Counsel (please refer to the Mendocino County Master Fee Schedule for current fee amounts), pursuant to County Code, Section 5.150.090. Findings of Fact are issued per parcel and are necessary only if the applicant intends to appeal an adverse Board decision. Findings may be requested up to or at the commencement of the hearing.
14. DISSATISFACTION WITH APPEALS BOARD DECISION. If you are not satisfied with the decision reached by the Board, you may file an action in the Mendocino County Superior Court, provided you comply with the procedures of the Revenue and Taxation Code of the State of California.

COPIES OF THE RULES GOVERNING THE ASSESSMENT APPEAL APPLICATION AND THE HEARINGS ON THIS APPLICATION ARE AVAILABLE IN THE EXECUTIVE OFFICE, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482.

## INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at [www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm) or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

A **non-refundable processing fee** is required for each Application for Changed Assessment submitted. Please read the instructions carefully prior to filing your application form. Incomplete applications submitted without the \$55 fee cannot be accepted and will be returned unprocessed.

### SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

### SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

#### AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

### SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

### SECTION 4. VALUE

**COLUMN A.** Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

**COLUMN B.** Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

**COLUMN C.** This column is for use by the appeals board. **Do not enter anything in this column.**

### SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

**Regular Assessment** filing dates are: July 2 through November 30. Filing deadlines may be viewed at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

**Supplemental Assessment** filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

**Roll Change/Escapes Assessment/Penalty Assessment** filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escapes Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escapes Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.**

#### SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select **Decline in Value**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

**Calamity Reassessment** includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

**Appeal after an Audit must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

#### SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. A minimum deposit of \$250.00 is required for Written Findings of Fact. Please contact the Clerk to determine the appropriate fee; do not send payment with your application.

#### SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

**CERTIFICATION - Check the box that best describes your status as the person filing the application.**

#### REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.



**ASSESSMENT APPEALS BOARD  
APPLICATION WITHDRAWAL**

MENDOCINO COUNTY  
ASSESSMENT APPEALS BOARD  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

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**ASSESSMENT APPEALS BOARD HEARING**

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**APPLICATION WITHDRAWAL**

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*  
(707) 463-7237

I hereby withdraw my application(s) for changed assessment.

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

APN/ACCOUNT No.: \_\_\_\_\_

TAX YEAR PROTESTED: \_\_\_\_\_  REGULAR  SUPPLEMENTAL

PROTEST/APPLICATION No. \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
APPLICANT'S SIGNATURE *(Original Required)*



# ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

MENDOCINO COUNTY  
ASSESSMENT APPEALS BOARD  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

## APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*  
(707) 463-7237

I hereby request a continuance of the following application(s) for changed assessment:  
*(To be completed by Applicant)*

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

APN/ACCOUNT No./ \_\_\_\_\_

TAX YEAR PROTESTED \_\_\_\_\_ TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL

OTHER: \_\_\_\_\_

PROTEST/APPLICATION No. \_\_\_\_\_

DATE: \_\_\_\_\_

APPLICANT'S SIGNATURE *(Original Required)*



**ASSESSMENT APPEALS BOARD**  
**APPLICATION POSTPONEMENT**

MENDOCINO COUNTY  
 ASSESSMENT APPEALS BOARD  
 501 LOW GAP ROAD, ROOM 1010  
 UKIAH, CA 95482

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Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE  
 501 Low Gap Road, Room 1010  
 Ukiah, CA 95482

Fax To: (If faxed, the original, signed form must also be mailed)  
 (707) 463-7237

I hereby request a continuance of the following application(s) for changed assessment:  
 (To be completed by Applicant)

NAME Robert R Caccamo

ADDRESS 11990 Leafwood Drive  
Mendocino, Ca 95460

APN/ACCOUNT No./ 118-290-7000

TAX YEAR PROTESTED 2014 - 2016 TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL  
 OTHER: \_\_\_\_\_

PROTEST/APPLICATION No. 14-030

DATE: 3-30-2016

Robert Caccamo  
 APPLICANT'S SIGNATURE (Original Required)



# ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070  
UKIAH, CA 95482

## APRIL 25, 2016 – 9:00 A.M.

### NOTICE OF HEARING

APPLICANT/APPELLANT:

Robert R. Caccamo  
21005 Company Ranch Road  
Fort Bragg, CA 95437

RE: Assessor's Parcel No./Account No. 118-290-7000

Protest/Application No.: 14-030

AGENT:

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. (Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).

There is a minimum deposit fee of \$250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a \$131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:  
March 8, 2016

ENCLOSURES:

- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO  
CLERK OF THE BOARD

Deputy



# MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 14 AM 11:22

**MAIL TO:**  
County of Mendocino—Assessment Appeals  
Clerk of the Board  
501 Low Gap Road, Room 1010  
Ukiah, California 95482  
Phone: (707) 463-4221

EXECUTIVE OFFICE

Effective July 1, 2009, a \$55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

**For Clerk's Use Only:**  
 Application No. 14030  
 Application Received On: 11/14/14  
 By: Sukhmani Purewal

C: Assessor w/ Attachments

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

**1. APPLICANT'S NAME** (last, first, middle initial)  
Caccamo, Robert R.  
 STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)  
21005 Company Ranch Rd  
 CITY Fort Bragg STATE Ca ZIP CODE 95437  
 DAYTIME PHONE 707 964-6700 ALTERNATE PHONE ( ) FAX NUMBER ( )  
 E-MAIL ADDRESS olga.caccamo@yahoo.com

**3. PROPERTY IDENTIFICATION INFORMATION**  
 SECURED ASSESSOR'S PARCEL NUMBER  
118-290-7000  
 UNSECURED ACCOUNT/TAX BILL NUMBER  
 PROPERTY ADDRESS OR LOCATION  
11990 Leafwood Mendocino, CA 95460

**2. AGENT OR ATTORNEY FOR APPLICANT**  
 PERSON TO CONTACT (if other than above) (last, first, middle initial)  
 STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)  
 CITY STATE ZIP CODE  
 DAYTIME PHONE ALTERNATE PHONE FAX NUMBER  
 E-MAIL ADDRESS

**PROPERTY TYPE:**  
 Single-Family Residence/Condo/Townhouse  
 Apartments (number of Unites \_\_\_\_\_)  
 Commercial/Industrial  Vacant Land  
 Agricultural  Other Single Family under construction  
 Business Personal Property/Fixtures  
 Is this property an owner-occupied single-family dwelling?  
 Yes  No When completed

**AGENT'S AUTHORIZATION**  
 If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).  
 PRINT NAME OF AGENCY  
 is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.  
 SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE  
 TITLE DATE

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	225,000	150,000	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	332,240	175,000	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

**6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS:** You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

A. Decline in Value: The assessor's roll value exceeds the market value as of January 1 of the current year.

B. Change in Ownership:  
 1. No change in ownership or other reassessable event occurred on the date of \_\_\_\_\_  
 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

C. New Construction:  
 1. No new construction or other reassessable event occurred on the date of \_\_\_\_\_  
 2. Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.

D. Calamity Reassessment: Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.  
 1. All personal property/fixtures.  
 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. Penalty Assessment: Penalty assessment is not justified.

G. Classification: Assessor's classification and/or allocation of value of property is incorrect.

H. Appeal after an Audit: MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.  
 1. Amount of escape assessment is incorrect.  
 2. Assessment of other property of the assessee at the location is incorrect.

I. Other: Explain below or attach explanation.

**5. TYPE OF ASSESSMENT BEING APPEALED** (check one)  
**IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS**  
 Regular Assessment – Value as of January 1 of the current year  
 Supplemental Assessment  
 Attach 2 copies of Notice of Tax Bill  
 Date of Notice or Tax Bill \_\_\_\_\_  
 Roll Change/Escapes Assessment/Calamity Reassessment  
 Attach 2 copies of Notice of Tax Bill  
 Date of Notice or Tax Bill \_\_\_\_\_  
 ROLL YEAR 2014-2015  
 ROLL YEAR \_\_\_\_\_

**7. WRITTEN FINDINGS OF FACTS** (\$ \_\_\_\_\_ per \_\_\_\_\_)  Are requested  Are not requested

**8.**  YES  NO Do you want to designate this application as a claim for refund? Please refer to instructions first.

**CERTIFICATION**  
 I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. \_\_\_\_\_ who has been retained by the applicant and has been authorized by that person to file this application.  
 SIGNATURE Robert Caccamo SIGNED AT FORT BRAGG CITY CA STATE CA DATE 11/11/2014  
 NAME AND TITLE (please type or print)  
Robert Caccamo Owner  Agent  Attorney  Spouse  Registered Domestic Partner  Child  Parent  Person Affected

Robert Caccamo  
21005 Company Ranch Road  
Fort Bragg, Ca. 95437

COUNTY OF MENDOCINO  
BOARD OF SUPERVISORS

2014 NOV 14 AM 11 22

EXECUTIVE OFFICE

PER \_\_\_\_\_  
UKIAH, CALIFORNIA

October 17, 2014

Mendocino County Tax Assessor  
501 Low Gap Road  
Ukiah, Ca 95482-3738

RE: PARCEL NUMBER 118-290-7000  
11990 LEAFWOOD, MENDOCINO, Ca.

I am writing in regards to the tax assessment and cash value placed on our property. The property is located in the Surfwood Subdivision. Surfwood subdivision is divided into five units; Surfwood-0, Surfwood-1, Surfwood-2, Surfwood-3, and Surfwood-4. Our property is 1 of 3 properties located in Surfwood-0.

The three closest houses (see attached Plot Map) that have sold within the past three years are as follows:

1. The house directly in front and below ours (44900 Baywood) sold in June 2012 for \$300,000. This house is in Surfwood-0
2. The house just across the street from us and at our approximate elevation (44891 Baywood) sold in June 2011 for \$442,000. This house is in Surfwood-4.
3. A newly constructed house just South of us at a much higher elevation with an ocean view (44860 Baywood) sold in April 2011 for \$620,000. This house is in Surfwood-4.

The two closest unimproved properties (see attached plot map) that are currently for sale are as follows:

4. The lot directly above us, at a higher elevation, was purchased approximately 6 years ago for \$340,000. It is now for sale and has been for over a year for \$215,000, with no prospective buyers. This lot is in Surfwood-0.
5. The lot across the street 44861 Baywood is currently listed at \$139,000. This lot is in Surfwood-4

Caccamo, Robert

11990 Leafwood, Mendocino, Calif 95460

We purchased our lot in 2006 at the height of the real estate frenzy. We paid \$350,000 for our lot, which in hindsight, was a huge mistake. Our house is still under construction and has not had framing, rough electrical or rough plumbing inspections. Our home is owner builder without bank financing. Our project has been going on for 7 years. I have built this house, for the most part, by myself with the help of family and friends. Virtually all materials have been purchased as bargains, below market value. I am a 67 years old building contractor. I was effectively put out of business by the economic downturn of 2008. I intended this to be my final residence, however, if your assessment is imposed I will be forced to sell this house when it is finally completed. This sale will of course reflect the true market value, which based on the evidence, would be between \$400,000 and \$600,000.

Respectfully,



Robert Caccamo

P.S. It's my understanding that I have until November 30<sup>th</sup>, to appeal if I am not satisfied with the response to this "Informal Request". Since I'm not sure I will have a response from the Assessor by that date, I have requested the County Clerk to send me an Appeal Application which I will return before November 30<sup>th</sup> to preserve my rights.

## ADDENDUM

Since this attached letter dated October 17, 2014, I have checked real estate listing for properties with better ocean views near our property and found the following:

### Vacant lots:

1. 44731 Baywood Drive Mendocino, Ca  
Listing price \$174,580  
\*\*Days on market: **366**
  
2. 44751 Baywood Dr Mendocino, Ca  
Listing price \$149,000  
\*\*Days on market **596**
  
3.  
44861 Baywood Drive Mendocino, Ca  
Listing price: \$139,000  
\*\*Days on market **437**



Cocoma Property under construction

#3 House

#2 House

#4 LOT

#5 LOT

#1 HOUSE

LOT 1 ADDENDUM #1

LOT ADDENDUM #2

IV



# MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 14 AM 11:32

**MAIL TO:**  
County of Mendocino—Assessment Appeals  
Clerk of the Board  
501 Low Gap Road, Room 1010  
Ukiah, California 95482  
Phone: (707) 463-4221

EXECUTIVE OFFICE

For Clerk's Use Only:  
Application No \_\_\_\_\_  
Application Received On: 11/11/14  
By: Sukhmani Puri  
C: Assessor w/ AHA

Effective July 1, 2009, a \$55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

**PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT**

**PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION**

This form contains all the requests for information that application for changed assessment. Failure to complete result in rejection of the application and/or denial of should be prepared to submit additional information if re at the time of the hearing. Failure to provide information considers necessary may result in the continuance of the

**1. APPLICANT'S NAME** (last, first, middle initial)  
Caccamo, Robert R.  
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)  
21005 Company Ranch Rd  
CITY STATE ZIP CODE  
Fort Bragg CA 95437  
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER  
957964-6700 ( ) ( )  
E-MAIL ADDRESS  
olga.caccamo@yahoo.com

**2. AGENT OR ATTORNEY FOR APPLICANT**  
PERSON TO CONTACT (if other than above) (last, first, middle initial)  
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)  
CITY STATE ZIP CODE  
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER  
E-MAIL ADDRESS

**3. PROPERTY IDENTIFICATION INFORMATION**  
SECURED ASSESSOR'S PARCEL NUMBER  
118-290-7000  
UNSECURED ACCOUNT/TAX BILL NUMBER  
PROPERTY ADDRESS OR LOCATION  
11990 Leafwood  
Mendocino, CA 95460

**PROPERTY TYPE:**  
 Single-Family Residence/Condo/Townhouse  
 Apartments (number of Unites \_\_\_\_\_)  
 Commercial/Industrial  Vacant Land  
 Agricultural  Other Single Fe Under  
 Business Personal Property/Fixtures  
Is this property an owner-occupied single-family dwelling?  
 Yes  No when completed

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALL
LAND	225,000	150,000
MINERAL RIGHTS		
IMPROVEMENTS/STRUCTURES	332,240	175,000
TREES & VINES		
FIXTURES		
PERSONAL PROPERTY		
TOTAL		
PENALTIES		

**5. TYPE OF ASSESSMENT BEING APPEALED** (check one)  
**IMPORTANT—SEE INSTRUCTIONS FOR**  
 Regular Assessment – Value as of January 1 of the current year  
 Supplemental Assessment  
Attach 2 copies of Notice of Tax Bill  
Date of Notice or Tax Bill \_\_\_\_\_  
 Roll Change/Escapes Assessment/Calamity Reassessment  
Attach 2 copies of Notice of Tax Bill  
Date of Notice or Tax Bill \_\_\_\_\_

**AGENT'S AUTHORIZATION**  
If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).  
PRINT NAME OF AGENCY \_\_\_\_\_  
I am hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.  
SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE \_\_\_\_\_  
TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS:** You may check all that apply. If you are uncertain of which item check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION

A. Decline in Value: The assessor's roll value exceeds the market value as of January 1 of the current year.

B. Change in Ownership:  
 1. No change in ownership or other reassessable event occurred on the date of \_\_\_\_\_  
 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

C. New Construction:  
 1. No new construction or other reassessable event occurred on the date of \_\_\_\_\_  
 2. Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.

D. Calamity Reassessment: Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

E. Personal Property/Fixtures: Assessor's value of personal fixtures exceeds market value.  
 1. All personal property/fixtures.  
 2. Only a portion of the personal property/fixtures. At those items.

F. Penalty Assessment: Penalty assessment is not justified

G. Classification: Assessor's classification and/or allocation incorrect.

H. Appeal after an Audit: MUST include description of each appealed, and your opinion of value. Please refer to instructions  
 1. Amount of escape assessment is incorrect.  
 2. Assessment of other property of the assessee at I

I. Other: Explain below or attach explanation.

**7. WRITTEN FINDINGS OF FACTS** (\$ \_\_\_\_\_ per \_\_\_\_\_)  Are requested

**8.**  YES  NO Do you want to designate this application as a claim for refund? Please refer to instructions first.

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

SIGNED AT CITY STATE DATE  
A Caccamo FORT BRAGG, CA 11/11/2014  
type or print

Caccamo  Owner  Agent  Attorney  Spouse  Registered Domestic Partner  Child  Parent



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## MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

### ACTION MINUTES – April 25, 2016

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#### BEFORE THE ASSESSMENT APPEALS BOARD COUNTY OF MENDOCINO • STATE OF CALIFORNIA

The Mendocino County Assessment Appeals Board convened on Monday, April 25, 2016, at 9:02 A.M., with the following Board Members present: Bill Barksdale, Maryellen Sheppard. Chair Ronco presiding.

Also Present: Mr. Matthew Kiedrowski, Deputy County Counsel; Ms. Sue Ranochak, Assessor/Clerk-Recorder; Ms. Brina Latkin, Deputy County Counsel; and Ms. Pati Kelly, Deputy Clerk of the Board.

#### AGENDA ITEM NO. 1 – CALL TO ORDER

- **Roll Call:**

**Presenter/s:** Clerk.

Alternate Board Members Liberty, Seltzer and Kram absent by prearrangement.

- **Confirm Agenda Amendments:**

**Presenter/s:** The Clerk announced that amendments were made subsequent to agenda publication.

Application No. 15-001 for Michael F. Garrison; Application Nos. 15-003 through 15-005 for Dish Network; Application No. 15-006 for Far West Power Corporation; Application No. 15-013 for Emani Seefeldt; and Application No. 15-014 for Eusebio Macias, which were listed under Agenda Item No. 6 – Appeal Protest Hearings, have been moved and amended to Agenda Item No. 4 – Approval of Stipulations in Place of Appearance and Testimony.

Application No. 15-002 for Michael F. Garrison which was listed under Agenda Item No. 6 - Appeal Protest Hearings, has been moved and amended to Agenda Item No. 3 - Approval of Withdrawn Application.

- **Announce Order of Proceedings:**

**Presenter/s:** Chair Ronco announced the meeting would proceed as agendized.

- **Approval of Minutes of Prior Meeting:** January 25, 2016.

**Presenter/s:** Chair Ronco.

**Board Action:** Upon motion by Board Member Barksdale, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the minutes of the January 25, 2016, meeting.

#### AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

**Presenter/s:** Chair Ronco opened the floor to public expression.

**Presenter/s:** None.

**Board Action:** None.

**AGENDA ITEM No. 3 – APPROVAL OF WITHDRAWN APPLICATIONS**

**Presenter/s:** Chair Ronco introduced the item; the Clerk read the Withdrawals received.

**Board Action:** Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the written requests of the Applicants for the following Assessment Appeal *Withdrawals*:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-007	Ukiah Green	003-130-70
15-008	Ukiah Green	003-130-71
15-002	Michael F. Garrison	123-300-05

**AGENDA ITEM No. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY**

**Presenter/s:** Chair Ronco introduced the item; the Clerk read the Stipulations received.

**Board Action:** Upon motion by Board Member Barksdale, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to waive the appearance for a reduction of assessment for the following Applicants, and that the assessments be set as stipulated by the Assessor and the Applicants as follows:

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.		
15-003	Dish Network LLC	034-0016810-001	Personal Property	\$ 86,457.00
			<b>Total</b>	<b>\$ 86,457.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-004	Dish Network LLC	034-0016810-000	Personal Property	\$ 249,764.00
			<b>Total</b>	<b>\$ 249,764.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-005	Dish Network LLC	034-0016810-002	Personal Property	\$ 144,095.00
			<b>Total</b>	<b>\$ 144,095.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-006	Far West Power Corp.	157-0000447-001	Improvements	\$ 15,000.00
			<b>Total</b>	<b>\$ 15,000.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-009	David L. Parmenter	006-043-14	Land	\$ 15,000.00
			Improvements	\$ 135,000.00
			<b>Total</b>	<b>\$ 150,000.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-011	William A. Green DDS	059-0010826-000	Personal Property	\$ 167,035.00
			<b>Total</b>	<b>\$ 167,035.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-013	Emani Seefeldt	094-0022960-000	Personal Property	\$ 263,215.00
			<b>Total</b>	<b>\$ 263,215.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-014	Macias Eusebio	003-480-5300	Land	\$ 90,000.00
			Improvements	\$ 180,000.00
			<b>Total</b>	<b>\$ 270,000.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	
15-001	Michael F. Garrison	123-300-05	Land	\$ 344,335.00
			Improvements	\$ 735,665.00
			<b>Total</b>	<b>\$ 1,080,000.00</b>
			*Includes 10% penalty Per SEC 463 R&T Code	

**AGENDA ITEM No. 5 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**

**Presenter/s:** Chair Ronco introduced the item; the Clerk read the Postponements received.

**Board Action:** Upon motion by Board Member Barksdale, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the written requests of the Applicant for the following Assessment Appeal *Continuances/Postponements* to July 18, 2016 at 9:00 in Board of Supervisors’ chambers as follows:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-030	Robert R. Caccamo	118-290-7000

**AGENDA ITEM No. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE**

**Presenter/s:** Chair Ronco introduced the item; the Clerk announced that no protests were received.

**Board Action:** None.

**AGENDA ITEM No. 7 – OTHER BUSINESS**

- **Matters from Staff**  
**Presenter/s:** None presented.
- **Announcements**  
**Presenter/s:** None presented.
- **Confirm Date of Next Meeting**  
**Presenter/s:** The Clerk announced the following dates remaining for 2016: Monday, July 18, 2016, (annual organizational meeting) 9:00 A.M. and Monday, October 24, 2016, 9:00 A.M.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:13 A.M.

Attest: PATI KELLY  
Deputy Clerk of the Board

\_\_\_\_\_  
JAMES-JOHN RONCO, Chair

Draft

**NOTICE: PUBLISHED MINUTES OF THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD MEETINGS**

- Effective March 2009, the Mendocino County Clerk of the Board will publish action minutes of Assessment Appeals Board meetings
- These published summaries are considered draft until adopted/approved by the Assessment Appeals Board

*Thank you for your interest in the proceedings of the Mendocino County Assessment Appeals Board*