

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

134




FROM: County Counsel

SUBMITTAL DATE:
July 13, 2009

SUBJECT: Adoption of Resolution No. 2009-263, Adoption of Attachment A to the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside

BACKGROUND: On May 12, 2009, the Board of Supervisors adopted Resolution 2009-114, which duly appointed the Assessment Appeals Board Members ("Board Members") as assessment hearing officers and provided that the procedures to select the five assessment hearing officers from the Board Members shall be set forth in the Rules of Notice and Procedures of the Assessment Appeals Boards of the County of Riverside. Attachment A sets forth these procedures, as well as describes the jurisdiction of assessment hearing officers and the applicable hearing procedures.


MICHELLE P. CLACK, Deputy County Counsel
for PAMELA J. WALLS, County Counsel

Departmental Concurrence

FINANCIAL DATA

| | | | |
|-------------------------------|------|-------------------------|---|
| Current F.Y. Total Cost: | \$ 0 | In Current Year Budget: | 0 |
| Current F.Y. Net County Cost: | \$ 0 | Budget Adjustment: | 0 |
| Annual Net County Cost: | \$ 0 | For Fiscal Year: | 0 |

SOURCE OF FUNDS: NA

| | |
|----------------------------------|--------------------------|
| Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| Requires 4/5 Vote | <input type="checkbox"/> |

C.E.O. RECOMMENDATION:

APPROVE

BY: 
Christopher M. Hans

County Executive Office Signature

Policy Policy

Consent Consent

Dept's Recomm.:
Per Exec. Ofc.:

RECEIVED 12 JUL 13 2009
COUNTY OF RIVERSIDE

Prev. Agn. Ref.: 5/12/09, 3.10

District: ALL

Agenda Number:

3.12

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3 **RESOLUTION NO. 2009-263**
4 **ADOPTION OF ATTACHMENT A TO THE RULES OF NOTICE AND PROCEDURE**
5 **OF THE ASSESSMENT APPEALS BOARDS OF THE COUNTY OF RIVERSIDE**
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7 **WHEREAS**, pursuant to Riverside County Ordinance No. 510, the Board of Supervisors provided
8 for assessment hearing officers, not to exceed five, to hear and decide certain assessment appeal
9 applications; and

10 **WHEREAS**, pursuant to Resolution 2009-114, all Assessment Appeals Board members are
11 eligible to serve as assessment hearing officers during their terms of office; and

12 **WHEREAS**, pursuant to Resolution 2009-114, the procedures to select the five assessment
13 hearing officers from the appointed Assessment Appeals Board members shall be set forth in the Rules of
14 Notice and Procedure of the Assessment Appeals Boards of the County of Riverside (“Rules”); and

15 **WHEREAS**, Attachment A, incorporated herein by this reference, sets forth these procedures, the
16 jurisdiction of the assessment hearing officers and the applicable hearing procedures.

17 **BE IT RESOLVED, FOUND, DETERMINED and ORDERED** by the Board of Supervisors
18 of the County of Riverside, in regular session assembled on July 21, 2009, that:

19 A. Attachment A is adopted and incorporated into the Rules of Notice and Procedure
20 of the Assessment Appeals Boards of the County of Riverside.

21 B. Attachment A shall become effective immediately.
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Attachment A to Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside

HEARING OFFICERS

Ordinance No. 510 authorizes the Board of Supervisors to appoint five (5) assessment appeal hearing officers ("hearing officers") to hear and decide certain assessment appeal applications. Pursuant to Resolution No. 2009-114, all Assessment Appeals Board members ("Board Members") are eligible to serve as hearing officers during their terms of office.

This Attachment A describes the procedures for selecting the five (5) hearing officers from the eligible Board Members. It also describes the jurisdiction of hearing officers and the applicable hearing procedures.

Unless otherwise specified herein, the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside apply to hearings conducted by hearing officers.

RULE A1

SELECTION OF HEARING OFFICERS

Eligible and Available Lists

At the annual organizational meeting of the Assessment Appeals Boards, each Board Member shall submit his or her name to the Clerk of the Board if he or she would like to serve concurrently as a hearing officer. The Clerk of the Board shall compile a list of the names submitted (the "Eligible List") and shall rank them based on the number of years they have served on the Board. The Board Member with the most seniority shall be first on the Eligible List and the remaining members shall appear in descending order of seniority. The Clerk of the Board shall then place the first five (5) Board Members on the Eligible List on a second list (the "Available List") and the Board Members on the Available List shall be available to serve as hearing officers until the next annual organizational meeting.

Rotation

At the next annual organizational meeting, the Board Members on the Available List shall rotate to the bottom of the Eligible List, unless they want to be removed from the Eligible List. The Clerk of the Board shall place on the Available List the next five (5) Board Members on the Eligible List. This rotation process shall continue at each annual organizational meeting. In the event, there are ever five (5) or fewer Board Members on the Eligible List, all Board Members on the Eligible List shall be placed on the Available List.

Service

The Clerk of the Board shall notify the Board Member at the top of the Available List that hearing officer services are required on a particular day. If the Board Member can serve as a hearing officer on the specified day, he or she shall conduct all hearings

scheduled on that day. At the end of the day, the Board Member shall rotate to the bottom of the Available List. This notification and rotation process shall continue each time hearing officer services are required. If there is only one Board Member on the Available List, the Clerk of the Board shall notify that Board Member that hearing officer services are required.

Inability to Serve or Disqualification

If the Board Member notified is unable to serve or is disqualified by either the applicant or Assessor, the Clerk of the Board shall notify the next Board Member on the Available List that hearing officer services are required. A Board Member who is unable to serve or is disqualified shall not rotate to the bottom of the Available List and the Clerk of the Board shall notify that Board Member the next time hearing officer services are required.

If the Board Member who is unable to serve or is disqualified is the only Board Member on the Available List, the Clerk of the Board shall notify the Board Member at the top of the Eligible List that his or her services are needed. In the event there are no Board Members on the Eligible List, the application shall be set for hearing before an Assessment Appeals Board.

RULE A2

ROLE OF HEARING OFFICERS

Hearing officers conduct hearings on property assessment disputes between taxpayers and the Assessor. Hearing officers adjust property assessments and direct the appropriate County department to make changes, additions and cancellations to the local roll as necessary.

RULE A3

JURISDICTION OF HEARING OFFICERS

Pursuant to Ordinance No. 510, hearing officers may hear and decide applications where all the following apply:

- 1) The applicant is the assessee and has filed an application under Revenue and Taxation Code Section 1603; and
- 2) The assessed value of the property under consideration , as shown on the current assessment roll, does not exceed five hundred thousand dollars (\$500,000); or the property under consideration is a single family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less regardless of value; and
- 3) The applicant has requested that the hearing be held before a hearing officer.

RULE A4

HEARING PROCEDURES

Hearing officers shall conduct hearings in accordance with the provisions of Revenue and Taxation Code Division 1, Part 3, Chapter 1, Article 1 (commencing with Section 1601) governing equalization proceedings by an assessment appeals board and Article 1.7 (commencing with Section 1636) relating to assessment hearing officers.

RULE A5

FINAL DECISION

Hearing officer decisions are the final administrative decisions on the application. The Assessment Appeals Boards have no authority to hear, overrule, modify or reconsider hearing officer decisions.

RULE A6

NOTICE OF DECISION

Hearing officers may announce their decisions to the applicant and the Assessor at the conclusion of the hearing or may take matters under submission. In either event, the Clerk of the Board shall notify applicants and the Assessor of the decisions in writing.

RULE A7

FINDINGS OF FACT

Applicants may not request findings of fact at hearings conducted by hearing officers. An applicant's request for a hearing officer shall be deemed a waiver of the right to request findings of fact.