

BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 323. Postponements and Continuances.

Authority: Section 15606, Government Code.

Reference: Sections 1605.6 and 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 by the applicant or the assessor 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. The board or hearing officer must make every reasonable effort to maintain continuous hearings. If either party requests a continuance, and the board or hearing officer grants it, the continuance should not exceed 90 days, unless the parties at the hearing stipulate to a longer continuance. However, a longer continuance may be granted by the board or hearing officer where reasonable cause for the continuance is established to the satisfaction of the board of hearing officer by the requesting party or where the reasonable needs of the county board of equalization or assessment appeals board or hearing officer dictate the necessity for a longer continuance. The reasons justifying the continuance shall be stated on the record. Notwithstanding the prior provisions of this subdivision (c), the board or hearing officer shall not, without reasonable cause, grant the assessor a continuance after the applicant has presented his or her case; however, the assessor shall be granted a continuance under section 441(h) of the Revenue and Taxation Code if the applicant has introduced information at the hearing which had previously been requested of the applicant by the assessor. Likewise, the board or hearing officer shall not, without reasonable cause, grant the applicant a continuance after the assessor has presented his or her case; however, the applicant shall be granted a continuance under section 408(f)(3) of the Revenue and Taxation Code if the assessor has introduced information at the hearing which had previously been requested of the assessor by the applicant.

(d) 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.

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.
Amended December 12, 2018, effective January 1, 2020.