



## Pre-Board Action Review of Other Property Tax Appeals Chapter 3 of the Rules for Tax Appeals (RTA) (Articles 1, 3, and 4)

1. Articles 1, 3, and 4 of chapter 3 apply to the pre-Board action review of other property tax appeals, including appeals of assessments of publicly-owned property, and welfare and veterans' organization exemption and sampling finding appeals. (Regulations 5310-5312 and 5331-5345.)
2. Chapter 3 improves the Board's practices by codifying procedures for veterans' organization exemption and sample finding appeals and adding *new* appeals conference procedures. (Regulations 5331 and 5338.4)
3. Overview of chapter 3's provisions for reviewing other property tax appeals:
  - A. Petitions filed and reviewed for timeliness, validity, and completeness.
  - B. Petitioners, CAPD, and the Tax and Fee Programs Division may meet to exchange information (except appeals of assessments of publicly-owned property).
  - C. The briefing process is conducted.
  - D. Mandatory appeals conferences are scheduled and conducted.
  - E. Hearing Summaries are prepared for oral Board hearings.
4. Article 1 contains chapter specific definitions for the terms: County-Assessed Properties Division (CAPD), Organizational Clearance Certificate (OCC), Supplemental Clearance Certificate (SCC), and Sample Finding. (Regulation 5311.)
5. Article 3, subarticle 2 contains provisions that are specific to appeals of assessments of publicly-owned property. Subarticle 2 requires appeals to be filed:
  - On or before the later of July 20 of the year the assessment was made or two weeks after the completion and delivery of the local roll containing the assessment to the county auditor, if the assessment was made during the regular period for such assessments; or
  - 60 days after the tax bill for the assessment being appealed was mailed, if the assessment was made outside the regular assessment period.

Subarticle 2 requires appeals to be authorized by the petitioner's governing body, and indicate whether a Written Findings and Decision is requested. Subarticle 2 requires petitioners to serve their appeals on the respondent assessors and county boards of supervisors, and file a proof of service. Also, if Board appraised property is the subject of an appeal, the Board must disclose that fact, give each party access to and allow them to introduce the Board's appraisal records, and allow each party to call SAPD staff as witnesses. (Regulations 5332-5332.6.)
6. Article 3, subarticle 3 contains provisions that are specific to welfare and veterans' organization exemptions appeals. Taxpayers must file their appeals within 60 days after the Board mails a notice denying a claim for an OCC or SCC or revoking an OCC or SCC. Appeals must state the specific grounds upon which qualification is based, include all supporting documents, and indicate whether an oral hearing and/or Written Findings and Decision are desired. (Regulations 5333 and 5333.4.)



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7. Article 3, subarticle 4 contains provisions that are specific to sample finding appeals. Assessors must file their appeals within 30 days after the Deputy Director mails a final notice of sample findings. Appeals must identify the contested items and the requested adjustments, indicate whether an oral Board hearing is desired, and be filed with all supporting evidence. (Regulation 5334 and 5334.4.)
8. Article 3, subarticle 5 describes the filing and distribution of appeal related documents. Subarticle 5 allows appeals and supporting documents to be filed electronically. It requires the parties to appeals of assessments of publicly-owned property to serve their submissions on each other and include proofs of service with their submissions. Subarticle 5 also requires prompt distribution of appeals and supporting documents to the parties, the Tax and Fee Programs Division, the Appeals Division, and the Board Members. (Regulations 5335 and 5335.6.)
9. Article 3, subarticle 6 requires the Chief of Board Proceedings to review all appeals to determine whether they are valid, complete, and timely and accept appeals that *raise a genuine material issue*. Subarticle 6 also requires the Board to give filers 30 days to perfect incomplete appeals. (Regulation 5336 and 5336.5.)
10. Article 3, subarticle 7 authorizes Board staff to informally meet with appellants regarding welfare and veterans' organization exemption and sampling find appeals. It prescribes the format of briefs, provides that the appeal is the appellant's opening brief, requires respondents' opening briefs to be filed within 90-days after perfected appeals are acknowledged, and allows appellants to file limited reply briefs within 30 days after the respondent's opening brief is acknowledged. Subarticle 7 also allows the Chief Counsel to grant extensions for reasonable cause and provides for the filing of non-party briefs. (Regulations 5337-5337.6.)
11. Article 3, subarticle 8 requires the Appeals Division to review appeals and conduct appeals conferences, and, if necessary, request additional briefing. It requires appeals conferences to provide an informal and non-adversarial opportunity for the parties to obtain additional information and narrow issues. Subarticle 8 also requires the Appeals Division to prepare Hearing Summaries for oral Board hearings, which must include the Appeals Division's conclusions and recommendations. (Regulations 5311 and 5338-5338.6.)
12. Article 4 of chapter 3 explains that chapter 5 applies to the scheduling and conduct of oral Board hearings. It requires notices of hearings for appeals of assessments of publicly-owned property to contain a statement that "the Board is required to determine the full cash value of the property." It contains general provisions allowing the Appeals Division, Board Members, and the Board to request additional briefing and evidence. It explains that appeals are submitted for decision based upon the written record, if appellants do not request oral Board hearings, waive their hearings, or fail to respond to their hearing notices. Article 4 also explains that the Board does not rehear property tax appeals. (Regulations 5340-5343 and 5345.)