STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Interim Executive Director

September 26, 2003

No. 2003/061

TO COUNTY APPEALS BOARDS, COUNTY COUNSELS,
AND COUNTY ASSESSORS:

REVIEW OF HEARING FEES AND RULES OF NOTICE AND PROCEDURE
FOR LOCAL APPEALS BOARDS

Recently, the Board completed a project to revise the *Assessment Appeals Manual*. The draft of the manual initially included a new section entitled "Filing Fees or Charges." The proposed language advised counties that they could not charge a deposit, a filing fee, or a hearing fee to taxpayers seeking a hearing before an appeals board. Staff received numerous telephone and written communications from interested parties regarding the subject. In addition, there were many discussions surrounding counties adopting local rules of notice and procedure regarding fees for appeals boards. Consequently, it was determined that the proposed language would be deleted from the manual, and that fees for appeals boards, and related local rules of notice and procedure, would be studied as a separate issue.

Enclosed is a questionnaire soliciting information regarding your views on this issue. The responses to the questions will create a starting point for the process. The questionnaire should be completed by November 7, 2003 and returned to Ms. Sherrie Kinkle in the Assessment Policy and Standards Division. If you would like to complete the questionnaire electronically, please contact Ms. Kinkle at sherrie.kinkle@boe.ca.gov.

Questions or comments regarding this project may be directed to Ms. Kinkle at (916) 322-2921. Your participation in the project is appreciated and will help to ensure that all views on this issue are analyzed.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure

cc: Boards of Supervisors

County

Office/Department

REVIEW OF HEARING FEES AND RULES OF NOTICE AND PROCEDURE FOR LOCAL APPEALS BOARDS[1]

1. Does your county have an appointed assessment appeals board(s) or does the board of supervisors sit as a board of equalization?

   ☐ Assessment appeals board(s) — Number of boards?

   ☐ Board of equalization

   Comment:

2. Has your board of supervisors appointed assessment appeals hearing officers?

   ☐ Yes — Number of hearing officers?

   ☐ No

   Comment:

3. What compensation do your assessment appeals board members receive?

   ☐ No appeals board members

   Compensation:

4. What compensation do your hearing officers receive?

   ☐ No hearing officers

   Compensation:

[1] For purposes of this questionnaire, the term "appeals board" is used to describe either an appointed assessment appeals board or a board of supervisors acting as a board of equalization.

5. **If your county uses hearing officers, is the decision of the hearing officer binding on the appeals board?**

   ☐ **Yes (Please provide copy of ordinance)**

   ☐ **No (Please provide copy of ordinance)**

   ☐ **No hearing officers**

   Comment:

6. **Has your board of supervisors prescribed rules of notice and procedure as guidance for the appeals boards and, if applicable, hearing officers?**

   ☐ **Yes (Please provide copy of the rules)**

   ☐ **No**

   Comment:

7. **If your county board of supervisors has prescribed rules of notice and procedure, are they available to the public?**

   ☐ **Yes. Please explain how they are available. Hard copy upon request? E-mail? Posted on Internet?**

   ☐ **Rules not available to the public**

   ☐ **No rules prescribed**

   Comment:

8. **Does your county have an Internet site where taxpayers may download the *Application for Changed Assessment* form and instructions?**

   ☐ **Yes. Please provide Internet site address.**

   ☐ **No**

   Comment:

9. **Does your county have difficulty with applicants not appearing at scheduled hearings?**

☐ **Yes. Please estimate number of "no-shows" during 2002.**

Total number of hearings scheduled during 2002?

If known, how many "no-shows" are single-family residential appeals?

If known, how many "no-shows" are represented by agents?

☐ **No.**

Comment:

10. **Has your board of supervisors adopted an ordinance that requires a taxpayer to pay a fee to file an *Application for Changed Assessment* form (filing fee)?**

☐ **Yes (Please provide copy of ordinance)**

☐ **No**

Comment:

11. **Has your board of supervisors adopted an ordinance that requires a taxpayer to pay a fee to have a hearing before the appeals board or a hearing officer (hearing fee)?**

☐ **Yes (Please provide copy of ordinance)**

☐ **No**

Comment:

12. **Other than those described in questions 10 and 11 above, has your board of supervisors adopted an ordinance that imposes fees in conjunction with appeals hearings?**

☐ **Yes (Please provide copy of ordinance)**

☐ **No**

Comment:

13. **If your county charges a fee to file an *Application for Changed Assessment* form and/or to hear an application, what is the purpose of the fee? To discourage "no-shows"? To recover county costs? Other?**

☐ **No filing or hearing fees charged**

Reason for fee:

14. **Has your county counsel issued an opinion regarding filing and hearing fees for assessment appeals hearings?**

☐ **Yes (Please provide copy of county counsel opinion)**

☐ **No**

Comment:

15. **If there was a statute or regulation giving counties the option to charge assessment appeals filing and hearing fees, would your county be likely to charge fees?**

☐ **Already charges fees**

☐ **Most likely to begin charging fees**

☐ **Not likely to charge fees**

☐ **Unknown**

Comment:

16. **Additional comments:**

PREPARED BY:
TELEPHONE:

Please return completed questionnaire by November 7, 2003 to:

Ms. Sherrie Kinkle
State Board of Equalization
Property and Special Taxes Department
Assessment Policy and Standards Division
P. O. Box 942879
Sacramento, CA 94279-0064