

1 [Assessment Appeals Board Membership]  
 2 AMENDING CHAPTER 2B OF THE SAN FRANCISCO ADMINISTRATIVE CODE BY  
 3 AMENDING SECTIONS 2B.1 THROUGH 2B.8 AND 2B.10 THROUGH 2B.14 THEREOF TO  
 4 INCREASE THE NUMBER OF ASSESSMENT APPEALS BOARD MEMBERS, TO  
 5 ESTABLISH ELIGIBILITY REQUIREMENTS FOR ASSESSMENT APPEALS BOARD  
 6 MEMBERS, TO ESTABLISH CRITERIA FOR SELECTION OF ASSESSMENT APPEALS  
 7 BOARD PANELS AND HEARING OFFICERS, TO ESTABLISH GUIDELINES FOR JOINT  
 8 MEETINGS OF THE ASSESSMENT APPEALS BOARDS, AND TO MAKE  
 9 NONSUBSTANTIVE CLARIFYING REVISIONS.

10

11

12 Note: Additions are underlined; deletions are in ((double parentheses)).

13

14 Be it ordained by the People of the City and County of San Francisco:

15 Section 1. Chapter 2B of the San Francisco Administrative Code is hereby amended  
 16 by amending Sections 2B.1 through 2B.8 and 2B.10 through 2B.14, to read as follows:

17

18 **SEC. 2B.1. BOARDS CREATED.** Pursuant to Section ((9.5)) 16 of Article XIII of the  
 19 California State Constitution two ((Tax)) Assessment Appeals Boards ((is)) are hereby  
 20 created.

21

22 ((SEC. 2B.1.2. REFERENCE TO OTHER STATUTES. Whenever this ordinance  
 23 refers to a provision of the California Constitution or a State statute or administrative  
 24 regulation, that reference shall be read to incorporate the law at the time this ordinance was  
 25 adopted and any subsequent amendments to the law.))

1           **SEC. 2B.2. DESIGNATION.** The ((Tax)) Assessment Appeals Boards hereby created  
2 shall be designated ((Tax)) Assessment Appeals Board No. 1 and Assessment Appeals  
3 Board No. 2.

4  
5           **SEC. 2B.3. BOARD MEMBERSHIP AND SELECTION.** (a) ((Such Tax)) Each  
6 Assessment Appeals Board shall consist of ((three)) five regular members and three alternate  
7 members who shall be selected in the manner described in subsection (b). ((and for the term  
8 prescribed by law.)) In addition, the regular members of Assessment Appeals Board No. 2  
9 shall also serve as and, except as provided in Section 2B.14(b), shall be entitled to the  
10 priorities extended to alternate members of Assessment Appeals Board No. 1. ((The Board  
11 of Supervisors does hereby, as an alternative to the selection procedure for members of the  
12 Tax Appeals Board provided in)) Pursuant to Sections 1622.1 and 1623.1 of the California  
13 Revenue and Taxation Code, the Board of Supervisors hereby elects to appoint directly the  
14 regular and alternate members of the ((Tax)) Assessment Appeals Boards. ((, and, as an  
15 alternative to the nomination and selection procedure provided in Section 1623 of the  
16 California Revenue and Taxation Code, does hereby elect to fill vacancies in the manner  
17 prescribed by Section 1623.1 of the California Revenue and Taxation Code.))

18           (b) No person shall be eligible for appointment as a regular or alternate member of  
19 either Assessment Appeals Board unless he or she meets the eligibility criteria set forth in  
20 Section 1624.05 of the California Revenue and Taxation Code. This subsection (b) shall not  
21 apply to any individual who was a regular or alternate member of either Assessment Appeals  
22 Board on or before September 1, 1998 and who is re-appointed to his or her same seat.

23           (c) Subject to Sections 1623(d) and (e) of the California Revenue and Taxation  
24 Code, the terms of regular and alternate members of the Assessment Appeals Boards shall  
25 be three years, expiring at 12:01 a.m. on the first Monday in September of the third year.

1  
2           **SEC. 2B.3.1 TRANSITION TO BOARDS HAVING FIVE REGULAR MEMBERS AND**  
3 **THREE ALTERNATE MEMBERS.** (a) The individuals who were regular members of the

4 Assessment Appeals Boards on September 1, 1998, and the individuals who were alternate  
5 members of Assessment Appeals Board No. 1 on September 1, 1998, shall continue, after  
6 the effective date of the amendment to this Chapter that changed the composition of the  
7 Assessment Appeals Boards from three to five regular members, to hold the same seats they  
8 held before that amendment. Any incumbent Assessment Appeals Board regular member or  
9 incumbent Assessment Appeals Board No. 1 alternate member whose term expired on or  
10 prior to the effective date of that amendment is hereby re-appointed for a three-year term,  
11 beginning from the date his or her term previously expired and ending at 12:01 a.m. on the  
12 first Monday in September of the third year. Any incumbent Assessment Appeals Board  
13 regular member or incumbent Assessment Appeals Board No. 1 alternate member whose  
14 term had not expired on or prior to the effective date of the amendment that changed the  
15 composition of the Assessment Appeals Boards from three to five regular members, shall  
16 continue to serve in his or her seat until 12:01 a.m. on the first Monday in September of the  
17 year in which his or her term would have expired had there been no such amendment.

18           (b) Subject to Sections 1623(d) and (e) of the California Revenue and Taxation  
19 Code, on the effective date of the amendment to this Chapter that reduced the number of  
20 Assessment Appeals Board No. 2 alternate members from six to three members, the terms of  
21 the individuals who were alternate members of the Assessment Appeals Board No. 2 on  
22 September 1, 1998 shall expire. As soon as practicable after the date of that amendment,  
23 the Clerk shall determine, by lot, which three of the individuals who were Assessment  
24 Appeals Board No. 2 alternate members on September 1, 1998 shall be re-appointed as  
25 Assessment Appeals Board No. 2 alternate members. The Clerk shall further determine, by

1 lot, the initial term of each incumbent Assessment Appeals Board No. 2 alternate member  
2 who is selected to continue in his or her seat pursuant to this subsection as follows: one  
3 member's term shall expire at 12:01 a.m. on the first Monday in September 1999; one  
4 member's term shall expire at 12:01 a.m. on the first Monday in September 2000; and one  
5 member's term shall expire at 12:01 a.m. on the first Monday in September 2001.

6 (c) As soon as practicable after the effective date of the amendment to this Chapter  
7 that changed the composition of the Assessment Appeals Boards from three to five regular  
8 members, the Board of Supervisors shall fill the four vacant seats created by that  
9 amendment. Subject to Section 2B.3(b) of this Chapter, any Board member may apply for  
10 appointment to any vacant seat on either Assessment Appeals Board. No individual,  
11 however, may hold more than one seat on the Assessment Appeals Boards.

12 (d) After the Board of Supervisors makes appointments pursuant to subsection (c),  
13 the Clerk shall determine, by lot, the initial terms of the members appointed to those newly-  
14 created seats as follows: the initial term for one member appointed to a newly-created seat  
15 on each Board shall expire at 12:01 a.m. on the first Monday in September 2000; and the  
16 initial term for the other member appointed to a newly-created seat on each Board shall  
17 expire at 12:01 a.m. on the first Monday in September 2001.

18 (f) After the expiration of the term of any of the Assessment Appeals Board regular  
19 or alternate members as set forth in this section, the term of that member shall be governed  
20 by Section 2B.3(c) of this Chapter.

21 (e) This section shall expire on September 30, 2001. Thereafter, the City Attorney  
22 shall cause this section to be removed from the codified version of this Chapter.

23  
24 **SEC. 2B.4. DUTY OF BOARDS.** It shall be the duty of ((the Tax)) both Assessment  
25 Appeals Boards to equalize the valuation of the taxable property within the City and County

1 for the purposes of taxation in the manner and subject to the limitations contained in  
2 ((Sections 9 and 9.5 of)) Article XIII of the California State Constitution.

3  
4 **SEC. 2B.5. COMPENSATION OF BOARD MEMBERS.** The compensation of  
5 regular and alternate members of the ((Tax)) Assessment Appeals Boards shall be \$100 for  
6 each one-half day of service on ((the)) either Board.

7  
8 **SEC. 2B.6. BOARD COMPOSITION AND BOARD QUORUM.** (a) The Assessment  
9 Appeals Boards shall hold joint meetings from time to time for the purpose of proposing rules  
10 and regulations to the Board of Supervisors to govern the operation of the Assessment  
11 Appeals Boards. Such joint meetings shall be held before the five regular members of both  
12 Boards, and the attendance by three regular members of each Board shall constitute a  
13 quorum for such meetings.

14 (b) Except as provided in subsection (a), each Assessment Appeals Board shall act  
15 separately and only as three-member panels designated by the Clerk in the manner  
16 described in subsection (d). The attendance by two ((A majority of the)) members of ((the))  
17 any designated Assessment Appeals ((Tax Appeals)) Board((s)) three-member panel shall  
18 constitute((s)) a quorum for the transaction of business.

19 (c) Except as provided by Title 18 California Code of Regulations Rule 310, ((N))no  
20 act of the joint Boards or a three-member panel of a Board shall be valid or binding unless  
21 approved by a majority of all the members ((concur therein)) of the applicable body.

22 (d) Subject to California Revenue and Taxation Code Section 1622.5 and Title 18  
23 of the California Code of Regulations Rule 311, the Clerk shall designate three-member  
24 panels to transact the business of the Assessment Appeals Boards, as set forth in subsection  
25 (b), using a rotating system designed to assure that all members with the same priority level,

1 as described in this subsection, have an equal opportunity over time to participate as  
2 panelists.

3 (1) This subsection (d)(1) shall govern the panel selection for any application  
4 for reduction that concerns (a) real property located all or in a part within Assessor's Blocks 1  
5 through 876, inclusive, or Assessor's Blocks 3701 through 3899, inclusive, (b) a possessory  
6 interest, or (c) property on the secured or unsecured roll assessed at \$20,000,000 or more.  
7 For any such application, the Clerk shall designate three panelists from among the following  
8 members in the following priority order: (a) the regular members of Assessment Appeals  
9 Board No. 1 who meet the eligibility criteria set forth in Section 1624.05 of the California  
10 Revenue and Taxation Code; (b) the regular members of Assessment Appeals Board No. 1  
11 who do not meet the eligibility criteria set forth in Section 1624.05 of the California Revenue  
12 and Taxation Code; (c) the alternate members of Assessment Appeals Board No. 1 (including  
13 the regular members of Assessment Appeals Board No. 2) who meet the eligibility criteria set  
14 forth in Section 1624.05 of the California Revenue and Taxation Code; (d) the alternate  
15 members of Board No. 1 (including the regular members of Assessment Appeals Board No.  
16 2) who do not meet the eligibility criteria set forth in Section 1624.05 of the California  
17 Revenue and Taxation Code; and (e) the alternate members of Assessment Appeals Board  
18 No. 2 who meet the eligibility criteria set forth in Section 1624.05 of the California Revenue  
19 and Taxation Code.

20 (2) For any matter to be heard by Assessment Appeals Board No. 1 that is  
21 not governed by subsection (d)(1), the Clerk shall designate three panelists from among the  
22 members in the following priority order: (a) the regular members of Assessment Appeals  
23 Board No. 1; (b) the alternate members of Assessment Appeals Board No. 1 (including the  
24 regular members of Assessment Appeals Board No. 2); and (c) the alternate members of  
25 Assessment Appeals Board No. 2.

1           (3) For any application for reduction to be heard by Assessment Appeals  
2 Board No. 2, the Clerk shall designate three panelists from among the members in the  
3 following priority order: (a) the regular members of Assessment Appeals Board No. 2; (b) the  
4 alternate members of Assessment Appeals Board No. 2; (c) the alternate members of  
5 Assessment Appeals Board No. 1; and (d) the regular members of Assessment Appeals  
6 Board No. 1.

7  
8           **SEC. 2B.7. CLERK OF THE BOARD.** "The Clerk", as used in this Chapter, shall  
9 mean ((The)) the Clerk of the Board of Supervisors. The Clerk shall function as both the ((is))  
10 Clerk and the Administrator of the ((Tax)) Assessment Appeals Boards and ((the Tax Appeals  
11 Board's Administrator.)) to any assessment hearing officers. The Clerk ((of the Tax Appeals  
12 Board and the Tax Appeals Board Administrator)) shall perform those duties prescribed for  
13 the Clerk of the ((Tax)) Assessment Appeals Board in Article 1.5 (commencing with Section  
14 1620) of Chapter 1, Part 3, Division 1 of the California Revenue and Taxation Code, and  
15 shall: (1) appoint, subject to the civil service provisions of the Charter, all employees in the  
16 department of the Board of Supervisors who are to perform any duties in connection with the  
17 ((Tax)) Assessment Appeals ((Board's)) Boards' or assessment hearing officers' proceedings;  
18 (2) fix the time and place of sessions of the ((Tax)) Assessment Appeals Boards' and  
19 assessment hearing officers' proceedings; (3) calendar all petitions or applications to be  
20 heard by the ((Tax)) Assessment Appeals Boards and hearing officers, and notify all parties  
21 ((petitioners)) of the time and place fixed for such hearing((s.)); (4) designate three-member  
22 panels to transact the business of the Assessment Appeals Boards as described in Section  
23 2B.6 of this Chapter; and (5) designate hearing officers as described in Section 2B.14 of this  
24 Chapter.

1           **SEC. 2B.8. ((ASSESSMENT APPEALS)) TAX APPEALS BOARD.** ((The appeals  
 2 board created herein and now designated as the Tax Appeals Board shall hereafter be known  
 3 as the Assessment Appeals Board, and all)) All references in this code or other ordinances,  
 4 resolutions or official records and documents to the Tax Appeals Board shall mean the  
 5 Assessment Appeals Boards.

7           **SEC. 2B.10. HEARING FEE.** (a) Where an application is not withdrawn at least 30  
 8 days prior to the date on which an ((the)) Assessment Appeals Board has scheduled the  
 9 application for hearing, at least 30 days prior to the hearing date the applicant shall pay a  
 10 hearing fee to the Assessment Appeals Board in accordance with the following schedule:

<b>Where the property affected by</b>			<b>Fee</b>
<b>the application is valued on the</b>			
<b>current assessment role at:</b>			
\$	250,000 or less		No Charge
	250,001 --- \$2,000,000		\$50.00
	2,000,001 --- 10,000,000		100.00
	10,000,001 — 20,000,000		250.00
	20,000,001 — 50,000,000		400.00
	50,000,001 — 100,000,000		600.00
	More than \$100,000,000		1,200.00

23           (b) Where an applicant files two or more applications at the same time affecting the  
 24 same appraisal unit for the same tax year, the applicant shall be liable for a single hearing fee  
 25 based on the sum of the current assessment role values of all property contained in the



1 appraisal unit.

2 (c) Revenues generated by the filing fees shall be used exclusively to pay for the  
3 Assessment Appeals Boards' ((Board's)) costs of operation.

4 (d) One half of the hearing fee shall be refunded to any applicant where the  
5 assessor's value is lowered to the applicant's opinion of value as stated in the initial  
6 application filed with the Assessment Appeals Board or by 30 percent or more of the  
7 assessor's value following the hearing. No hearing fee will be refunded unless the applicant  
8 applies to the Board for a refund in writing within 30 days following receipt of the Board's  
9 decision.

10 (e) The hearing fee shall be waived if the application concerns residential property  
11 and the applicant elects to have the appeal heard by a hearing officer pursuant to Sections  
12 2B.14((—)) through 2B.18 of this Chapter. If the applicant subsequently applies for a hearing  
13 before the Assessment Appeals Board pursuant to Section 2B.18 of this Chapter, the  
14 applicant shall pay the hearing fee required by this Section. However, if the assessor  
15 subsequently applies for a hearing, the applicant shall not be required to pay the hearing fee.

16 (f) The hearing fee shall be waived where the applicant would qualify for a waiver  
17 of court fees and costs pursuant to California Government Code Section 68511.3.

18  
19 **SEC. 2B.11. FEE FOR FINDINGS OF FACT.** (a) The fee payable to the Assessment  
20 Appeals Board to prepare findings of fact pursuant to California Revenue and Taxation Code  
21 Section 1611.5 shall be in accordance with the following schedule:

22  
23 **Where the property affected by**  
24 **the application is valued on the**  
25 **current assessment role at:**

**Fee**

1				
2	\$	0	\$ 1,000,000	\$ 100.00
3		1,000,001 ---	2,000,000	125.00
4		2,000,001 —	5,000,000	150.00
5		5,000,001 —	10,000,000	500.00
6		10,000,001 —	20,000,000	750.00
7		More than \$20,000,000		1,000.00

8 (b) Where an applicant files two or more applications at the same time affecting the  
9 same appraisal unit for the same tax year, the applicant shall be liable for a single findings of  
10 fact fee based on the sum of the current assessment roll values of all property contained in  
11 the appraisal unit.

12 (c) Revenues generated by the findings fees shall be used exclusively to pay the  
13 Assessment Appeals ((Board's)) Boards' operating costs. Where the City Attorney assists  
14 ((the)) a Board in preparing findings of fact, the revenues from the findings fee shall be paid  
15 to the City Attorney based on the actual amount of time expended by the City Attorney in  
16 advising the Board with respect to the findings.

17  
18 **SEC. 2B.12. ((ADDITIONAL APPEALS BOARDS.** Pursuant to Article XIII, Section 16  
19 of the California Constitution, one additional assessment appeals board is hereby created  
20 which shall be designated as Assessment Appeals Board No. 2.)) **REFERENCE TO OTHER**  
21 **STATUTES.** Whenever this ordinance refers to a provision of the California Constitution or a  
22 State statute or administrative regulation, that reference shall be read to incorporate the law  
23 at the time this ordinance was adopted and any subsequent amendments to the law.

1           **SEC. 2B.13. DUTIES AND OPERATIONS.** (((a))) Assessment Appeals Board No. 1  
2 shall hear applications for reduction affecting any property on the secured or unsecured rolls  
3 without limitation. Assessment Appeals Board No. 2 shall hear applications for reduction only  
4 for property on the secured or unsecured rolls assessed at less than \$20,000,000, excluding  
5 applications involving possessory interests or ((and applications concerning)) real property  
6 located all or in part within Assessor's Blocks 1 through 876, inclusive, or ((and)) Assessor's  
7 Blocks 3701 through 3899, inclusive. ((In all other respects, Assessment Appeals Board No. 2  
8 shall have the same duties prescribed for Assessment Appeals Board No. 1 in Section 2B.4  
9 of this Chapter. The additional Board shall consist of three permanent members, who shall  
10 be appointed by the same process provided in Section 2B.3 of this Chapter. The members of  
11 the additional Board shall be compensated at the same rate provided in Section 2B.5 of this  
12 Chapter, and the business of the additional Board shall be conducted according to the same  
13 quorum requirements provided in Section 2B.6 of this Chapter. The Clerk of the Board of  
14 Supervisors shall serve as Clerk of the additional Board and shall perform the same duties for  
15 the additional Board provided in Section 2B.7 of this Chapter.))

16  
17           **SEC. 2B.14. HEARING OFFICERS.** (a) Pursuant to Article 1.7 (commencing with  
18 Section 1636) of Chapter 1, Part 3, Division 1 of the California Revenue and Taxation Code,  
19 all regular and alternate members appointed to Assessment Appeals Board No. 1 and  
20 Assessment Appeals Board No. 2 are deemed concurrently appointed as ((the Board of  
21 Supervisors may, by motion adopted by majority vote, appoint one or more)) assessment  
22 hearing officers. ((officer(s) for a specified time period to)) As provided by law and  
23 regulation, assessment hearing officers may conduct hearings on applications for reduction  
24 filed with the ((County Board of Equalization)) Assessment Appeals Boards and ((to)) make  
25 recommendations to an ((a))Assessment ((a))Appeals ((b))Board concerning such

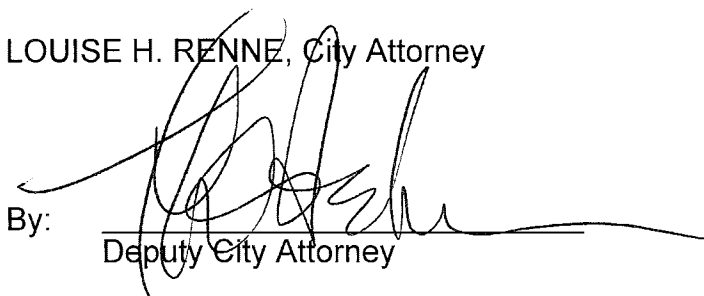
1 applications. ((The Board of Supervisors shall select the first nine hearing officers from  
2 among the alternate members of the Assessment Appeals Boards; three from Board No. 1  
3 and six from Board No. 2. Any additional hearing officers shall be selected from among the  
4 permanent members of the Assessment Appeals Boards.))

5 (b) The Clerk shall designate members to act as hearing officers for particular  
6 applications using a rotating system designed to assure that all members with the same  
7 priority level, as described in this subsection, have an equal opportunity over time to  
8 participate as hearing officers. The Clerk shall designate hearing officers in the following  
9 priority order: (a) the alternate members of Assessment Appeals Board No. 2; (b) the  
10 alternate members of Assessment Appeals Board No. 1 who are not also regular members of  
11 Assessment Appeals Board No. 2; (c) the regular members of Assessment Appeals Board  
12 No. 2; and (d) the regular members of Assessment Appeals Board No. 1.

13 (c) In their capacity as assessment hearing officers, the officers shall serve at the  
14 pleasure of and by contract with the Board of Supervisors. For their work performed as  
15 assessment hearing officers, the officers shall be compensated at the same rate provided in  
16 Section 2B.5 of this Chapter for Assessment Appeals Board members. ((The Clerk of the  
17 Board of Supervisors shall serve as Clerk and Administrator to any assessment hearing  
18 officer(s) and shall perform the same duties for the hearing officer(s) provided in Section 2B.7  
19 of this Chapter.))

20  
21 APPROVED AS TO FORM:

22 LOUISE H. RENNE, City Attorney

23  
24  
25 By:   
Deputy City Attorney

SUPERVISOR KAUFMAN  
BOARD OF SUPERVISORS



# City and County of San Francisco

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

## Tails Ordinance

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**File Number:** 981848

**Date Passed:**

Ordinance amending Administrative Code Sections 2B.1 through 2B.8 and 2B.10 through 2B.14 to increase the number of Assessment Appeals Board members, to establish eligibility requirements for Assessment Appeals Board members, to establish criteria for selection of Assessment Appeals Board panels and hearing officers, to establish guidelines for joint meetings of the Assessment Appeals Boards, and to make nonsubstantive clarifying revisions.

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December 14, 1998 Board of Supervisors — PASSED ON FIRST READING

Ayes: 8 - Brown, Katz, Kaufman, Leno, Medina, Newsom, Teng, Yaki

Noes: 3 - Ammiano, Bierman, Yee

December 21, 1998 Board of Supervisors — FINALLY PASSED

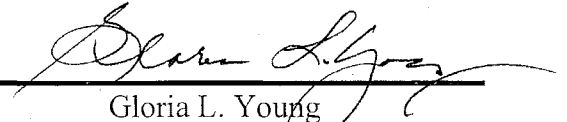
Ayes: 7 - Brown, Katz, Kaufman, Leno, Medina, Newsom, Yaki

Noes: 3 - Ammiano, Bierman, Yee

Absent: 1 - Teng

File No. 981848

I hereby certify that the foregoing Ordinance  
was FINALLY PASSED on December 21,  
1998 by the Board of Supervisors of the City  
and County of San Francisco.



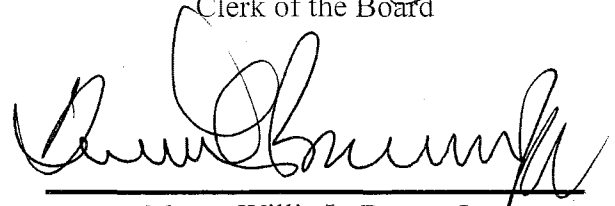
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Gloria L. Young  
Clerk of the Board

DEC 24 1998

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Date Approved



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Mayor Willie L. Brown Jr.