

1 [Administrative Code - Assessment Appeals Board Remote and Hybrid Remote Hearings and  
2 Conferences]

3 **Ordinance amending the Administrative Code to authorize the Assessment Appeals**  
4 **Board (AAB) to hold remote hearings and conferences at which no AAB members are**  
5 **physically present, and hybrid remote hearings and conferences at which some but not**  
6 **all AAB members are physically present.**

7 NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
8 **Additions to Codes** are in *single-underline italics Times New Roman font*.  
9 **Deletions to Codes** are in *strikethrough italics Times New Roman font*.  
10 **Board amendment additions** are in double-underlined Arial font.  
11 **Board amendment deletions** are in ~~strikethrough Arial font~~.  
12 **Asterisks (\* \* \* \*)** indicate the omission of unchanged Code  
13 subsections or parts of tables.

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

15 Section 1. Chapter 2B of the Administrative Code is hereby revised by amending  
16 Sections 2B.20 and 2B.22, and adding new Section 2B.24, to read as follows:

17 **SEC. 2B.20. HEARING PROCEDURES.**

18 Each Assessment Appeals Board created pursuant to this Chapter shall:

19 (a) In addition to complying with notice and procedural requirements of the Revenue  
20 and Taxation Code and the California Code of Regulations, provide notice of all meetings,  
21 including deliberations, and post agendas as if Assessment Appeals Boards were subject to  
22 the Brown Act and the Sunshine Ordinance. The agendas shall list each application including  
23 the address of the property, the purpose of the hearing, the current assessment, and  
24 applicant's opinion of value.

25 (b) Allow public comment on each assessment appeal to be heard by an Assessment  
Appeals Board. Public comment shall be received either when an Assessment Appeals Board

1 convenes to hear one or more assessment appeals, or at the time each appeal is called for  
2 hearing. The agenda for each meeting of an Assessment Appeals Board shall bear the  
3 following notice:

4 Under the California Constitution and applicable statutes, hearings of  
5 assessment appeals boards are judicial proceedings. The decisions of  
6 assessment appeals boards must be based exclusively on properly admitted  
7 evidence. Assessment appeals boards may not base any factual determinations  
8 necessary for their decisions on anything other than the aforementioned  
9 evidence. Information presented through public comment unless properly  
10 admitted into evidence in compliance with the Revenue and Taxation Code and  
11 of the Property Tax Rules of the State Board of Equalization is not evidence  
12 upon which assessment appeals boards may base findings.

13 (c) Conduct all hearings, deliberations, and other business including closed sessions  
14 as authorized by law, at duly noticed meetings, with notice afforded to all members of the  
15 Board; and take decisions only through the actions of members present at such meetings.

16 (d) Conduct hearings in-person at a physical location with all members physically present, or  
17 remotely by videoconference with no members physically present, or under a hybrid model with some  
18 members appearing in-person at a physical location and some members appearing remotely by  
19 videoconference, as set forth in Section 2B.24.

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21 **SEC. 2B.22. PRE-HEARING CONFERENCE.**

22 (a) The Board, on its own initiative or at the written request of the Assessor,  
23 Applicant or Applicant's agent, may direct the Clerk to set a pre-hearing conference. A request  
24 by the Assessor, Applicant or Applicant's agent shall identify the application(s) and reason(s)

1 for the pre-hearing conference. The requesting party shall serve the written request on all  
2 parties to the proceedings by mail, in person, or by facsimile transmission and mail.

3 (b) The Clerk shall serve the Assessor and Applicant or Applicant's agent with  
4 written notice of the time, date, place, and reason(s) for the pre-hearing conference at least  
5 thirty (30) days before the pre-hearing conference in a manner specified in subsection (a).  
6 The Assessor and Applicant or Applicant's agent may agree in writing to a pre-hearing  
7 conference with less than thirty (30) days advance notice.

8 (c) The Board may conduct the pre-hearing conference in-person at a physical location  
9 with all members physically present, or remotely by videoconference with no members physically  
10 present, or under a hybrid model with some members appearing in-person at a physical location and  
11 some members appearing remotely by videoconference, as set forth in Section 2B.24.

12 (ed) A three-member panel of the Board shall conduct the pre-hearing conference.  
13 At the discretion of the Board, one Board member may act as a pre-hearing conference  
14 hearing officer and preside over the pre-hearing conference.

15 (de) The pre-hearing conference is part of the formal assessment appeals process  
16 and the Applicant or Applicant's agent must attend a properly noticed pre-hearing conference.

17 (1) If the Applicant fails to appear at the pre-hearing conference before a three-  
18 member panel of the Board, that failure may constitute abandonment of the case and provide  
19 grounds for denial of the application at that hearing. If the Applicant furnishes evidence of  
20 excusable good cause for the failure to appear or to make a timely request for postponement  
21 and files a written request for reconsideration within 30 days from the date of mailing of the  
22 denial due to lack of appearance the Board may reconsider the denial based on the  
23 information provided and may set aside the denial of the application for lack of appearance.

24 (2) If the Applicant fails to appear at the pre-hearing conference at which one  
25 Board member is acting as a hearing officer, the hearing officer may refer the application to

1 the full Board for a failure to appear denial hearing. The Clerk shall serve the Assessor and  
2 Applicant or Applicant's agent with written notice of the time, date, and place for the failure to  
3 appear denial hearing at least thirty (30) days before the hearing in a manner specified in  
4 subsection (a). The Applicant may furnish evidence of excusable good cause for the failure to  
5 appear in writing prior to the hearing or at the hearing. Based on the evidence furnished by  
6 the Applicant the Board may reconsider the denial and may set aside the denial of the  
7 application for lack of appearance.

8 (ef) The pre-hearing conference may be conducted to:

9 \* \* \* \*

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11 **SEC. 2B.24. IN-PERSON, REMOTE, AND HYBRID HEARINGS AND CONFERENCES.**

12 Notwithstanding Section 1.29 of this Code or any other provision of the Municipal Code, an  
13 Assessment Appeals Board may conduct hearings and pre-hearing conferences in-person at a physical  
14 location with all members physically present, or remotely by videoconference with no members  
15 physically present, or under a hybrid model with some members appearing in-person at a physical  
16 location and some members appearing remotely by videoconference. An Assessment Appeals Board  
17 member appearing remotely by videoconference shall: (1) be counted toward satisfying the attendance  
18 requirement for purposes of constituting a quorum for the transaction of business under Section  
19 2B.6(b) of this Code; and (2) be deemed to be present for purposes of participating, taking action, and  
20 making decisions at meetings under subsection (c) of Section 2B.20. Where a hearing or pre-hearing  
21 conference is held in-person, the Applicant, Applicant's agent, Assessor and witnesses must attend in  
22 person at the physical location. Where a hearing or pre-hearing conference is held remotely, the  
23 Applicant, Applicant's agent, Assessor, and witnesses must attend remotely. Where a hearing or pre-  
24 hearing conference is held under a hybrid model, the Applicant, Assessor, Applicant's agent, and  
25 witnesses may elect to attend in-person or remotely. Each hearing, whether conducted in-person,

1 remotely, or under a hybrid model, shall be subject to the requirements in Section 2B.20. Each pre-  
2 hearing conference, whether conducted in-person, remotely, or under a hybrid model, shall be subject  
3 to the requirements in Section 2.B.22. Each hearing and pre-hearing conference, whether conducted  
4 in-person, remotely, or under a hybrid model, shall also be subject to the following requirements:

5 (a) The notice of pre-hearing conference or hearing shall state whether a scheduled conference  
6 or hearing will be in-person at a physical location, remote, or hybrid.

7 (b) If the notice states that the pre-hearing conference or hearing will be remote or hybrid, an  
8 Applicant shall have the right to request a postponement until an in-person pre-hearing conference or  
9 hearing is available. Such requests shall comply with the provisions governing postponements and  
10 continuances set forth in the California Code of Regulations, Property Tax Rules, including the  
11 requirement, if applicable, that the Applicant sign a written agreement to extend and toll indefinitely  
12 the two-year limitation period provided in Revenue and Taxation Code Section 1604.

13  
14 Section 2. Effective Date. This ordinance shall become effective 30 days after  
15 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
16 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
17 of Supervisors overrides the Mayor’s veto of the ordinance.

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19 APPROVED AS TO FORM:  
20 DAVID CHIU, City Attorney

21 By: /s/  
22 JEN HUBER  
23 Deputy City Attorney

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