

1 [Assessment Appeals Board Local Procedural Rule Modifications: (1.) Providing for One-Time
2 Postponement of Hearings as a Matter of Right, and (2.) Providing that the Chairperson or the
3 Clerk May Approve Journals of Proceedings in the Absence of an AAB Panel's Quorum.]

4 Resolution approving Assessment Appeals Board (AAB) local Procedural Rule
5 modifications as approved by a joint meeting of AAB members, in order to conform to
6 recent changes in California Board of Equalization Property Tax Rules, and in order to
7 improve the efficiency of local procedures regarding completion of Journals of
8 Proceedings: (1.) Modifying Procedural Rule Section 15 to provide that the Applicant
9 and the Assessor are each entitled to one postponement of a hearing as a matter of
10 right, subject to certain time and waiver restrictions, and providing that the AAB
11 Administrator may approve such a postponement if specified criteria are met;
12 (2.) Modifying Procedural Rule Section 16: to provide that the Chairperson of an AAB
13 panel who conducts a hearing may subsequently approve that day's Journal of
14 Proceedings in the absence of a quorum of that AAB panel; and to provide that if the
15 Journal is not approved within 30 days by either the AAB panel or its Chairperson then
16 the Journal will be transmitted to the Clerk of the Board of Supervisors (who is also
17 Clerk of the AAB) for review and approval, subject to subsequent amendment by a
18 quorum of the involved AAB panel; and, (3.) non-substantive clarifying word changes
19 in Sections 17 and 22.
20

21 WHEREAS, Pursuant to existing local ordinance: "The Assessment Appeals Board
22 shall hold joint meetings from time to time for the purpose of proposing rules and regulations
23 to the Board of Supervisors to govern the operation of the Assessment Appeals Boards. . . ."
24 (San Francisco Administrative Code Chapter 2B, §2B.6(a)); and,
25

1 WHEREAS, Members of the Assessment Appeals Board met in joint session on
2 August 30, 2000 pursuant to §2B.6, to review their local Procedural Rules as previously
3 approved by the Board of Supervisors and to review various changes in applicable state law
4 and regulation; and,

5 WHEREAS, Certain local Procedural Rule modifications were proposed in order to
6 conform to changes in Rule 323 of the California Board of Equalization Property Tax Rules
7 (Title 18 California Code of Regulations, Rule 323): by providing that the Applicant and the
8 Assessor are each entitled to one postponement as a matter of right, subject to certain time
9 and waiver restrictions; and by providing that the Administrator of the Assessment Appeals
10 Board may approve such a postponement if specified criteria are met; and,

11 WHEREAS, Certain local Procedural Rule modifications were proposed in order to
12 more efficiently complete Journals of Proceedings: by providing that the Chairperson who
13 conducted a hearing may subsequently approve that day's Journal of Proceedings in the
14 absence of a quorum of that AAB panel; and by providing that if the Journal is not approved
15 within 30 days by either the Board panel or its Chairperson then the Journal will be
16 transmitted to the Clerk of the Board of Supervisors (who is also Clerk of the AAB, pursuant to
17 the California Revenue and Taxation Code) for review and approval, subject to subsequent
18 amendment by a quorum of the involved AAB panel; and,

19 WHEREAS, These modifications to Sections 15 and 16 of the local Procedural Rules,
20 together with non-substantive clarifying word changes in Sections 17 and 22, were approved
21 by the joint session of AAB members; and,

22 WHEREAS, Pursuant to San Francisco Administrative Code §2B.6, Procedural Rules
23 must be forwarded to the Board of Supervisors for approval; and,

24 WHEREAS, The complete text of changes to Assessment Appeals Board Procedural
25 Rule Sections 15, 16, 17, and 22 as approved by the recent joint session of AAB members is

1 on file with the Clerk of the Board of Supervisors in File No. , which is hereby declared to
2 be a part of this resolution as if set forth fully herein; now, therefore, be it

3 RESOLVED, That modified Assessment Appeals Board Procedural Rule Sections 15,
4 16, 17, and 22, are approved by the Board of Supervisors pursuant to San Francisco
5 Administrative Code Chapter 2B, §2B.6.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25



City and County of San Francisco

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

Tails

Resolution

File Number: 002071

Date Passed:

Resolution approving Assessment Appeals Board (AAB) local Procedural Rule modifications as approved by a joint meeting of AAB members, in order to conform to recent changes in California Board of Equalization Property Tax Rules, and in order to improve the efficiency of local procedures regarding completion of Journals of Proceedings: (1.) Modifying Procedural Rule Section 15 to provide that the applicant and the Assessor are each entitled to one postponement of a hearing as a matter of right, subject to certain time and waiver restrictions, and providing that the AAB Administrator may approve such postponement if specified criteria are met; (2.) Modifying Procedural Rule Section 16: to provide that the Chairperson of an AAB panel who conducts a hearing may subsequently approve that day's Journal of Proceedings in the absence of a quorum of that AAB panel; and to provide that if the Journal is not approved within 30 days by either the AAB panel or its Chairperson then the Journal will be transmitted to the Clerk of the Board of Supervisors (who is also the Clerk of the AAB) for review and approval, subject to subsequent amendment by a quorum of the involved AAB panel; and, (3.) non-substantive clarifying word changes in Sections 17 and 22.

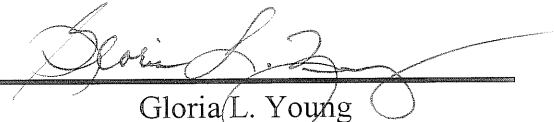
December 18, 2000 Board of Supervisors — ADOPTED

Ayes: 9 - Ammiano, Becerril, Bierman, Brown, Kaufman, Leno, Newsom, Yaki,
Yee

Absent: 2 - Katz, Teng

File No. 002071

I hereby certify that the foregoing Resolution was ADOPTED on December 18, 2000 by the Board of Supervisors of the City and County of San Francisco.



Gloria L. Young
Clerk of the Board

DEC 28 2000

Date Approved



Mayor Willie L. Brown Jr.