

1 [Production and Inspection Demand Procedures and Pre-Hearing Conference Procedures
2 before Assessment Appeals Board.]

3 **Ordinance amending the San Francisco Administrative Code by adding Sections 2B.21**
4 **and 2B.22 to Chapter 2B to provide Production and Inspection Demand Procedures and**
5 **Pre-Hearing Conference Procedures for proceedings before the Assessment Appeals**
6 **Boards.**

7 Note: Additions are single-underline italics Times New Roman;
8 deletions are ~~strikethrough italics Times New Roman~~.
9 Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

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

11 Section 1. The San Francisco Administrative Code is hereby amended by adding
12 Section 2B.21 to read as follows:

13 Sec. 2B.21 PRODUCTION AND INSPECTION DEMAND PROCEDURES

14 (a) To the end that proceedings before the Board move forward in a timely and efficient
15 manner, the Applicant and the Assessor are expected to cooperate and communicate with each other
16 prior to any hearing before the Board.

17 (b) The Applicant shall comply with any written request by the Assessor, pursuant to
18 Revenue and Taxation Code section 441, for information, books and records, or inspections of the
19 subject property that disclose acquisition or construction costs, income and expense data, construction
20 details, or physical condition. When requested to do so in writing by the Assessor, the Applicant also
21 shall disclose the basis or bases, whether due to damage, destruction, depreciation, obsolescence,
22 removal of property, or other factors causing a decline in value, such as a changed physical
23 environment, changed income and expense experiences and capitalization or yield rate expectations, or
24 new market comparables events, which form or support the Applicant's opinion(s) of value set out in
25 the application filed with the Clerk.

1 (c) On written request of the Applicant, the Assessor shall make available for inspection or
2 copying any data or information that is kept or maintained by the Assessor about the subject property,
3 as provided in Revenue and Taxation Code section 408, subdivisions (d), (e), and (f).

4 (d) The information requested by the Assessor or the Applicant shall be provided no later
5 than thirty (30) calendar days from the date of the request unless another date is mutually agreed upon.
6 Both parties shall fully supplement their responses to information requests by 10 days before the
7 hearing.

8 (e) Should the Applicant not comply with the requirements of the preceding subparagraphs
9 (b) and (d) in a timely manner the Assessor may request and shall be granted a postponement for a
10 reasonable period of time. The postponement shall extend the two-year period specified in Revenue
11 and Taxation Code section 1604, subdivision (c), for a period of time equal to the period of the
12 postponement. The period of time granted for the postponement shall be established at the discretion of
13 the Board, taking into account the nature and amount of the information introduced, the Board's
14 calendar assignments, the Assessor's caseload demands, and the schedules of the parties. If the board
15 finds willful noncompliance with an information request on the part of the Applicant, the hearing will
16 be convened as scheduled and the Applicant may comment on evidence presented by the Assessor but
17 shall not be permitted to introduce other evidence unless the Assessor consents to such introduction.

18 Section 2. The San Francisco Administrative Code is hereby amended by adding
19 Section 2B.22 to read as follows:

20 Sec. 2B.22 PRE-HEARING CONFERENCE

21 (a) The Board, on its own initiative or at the written request of the Assessor, Applicant or
22 Applicant's agent, may direct the Clerk to set a pre-hearing conference. A request by the Assessor,
23 Applicant or Applicant's agent shall identify the application(s) and reason(s) for the pre-hearing
24 conference. The requesting party shall serve the written request on all parties to the proceedings by
25 mail, in person, or by facsimile transmission and mail.

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

6 (c) A three-member panel of the Board shall conduct the pre-hearing conference. At the
7 discretion of the Board, one Board member may act as a pre-hearing conference hearing officer and
8 preside over the pre-hearing conference.

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

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

18 2) If the Applicant fails to appear at the pre-hearing conference at which one Board
19 member is acting as a hearing officer, the hearing officer may refer the application to the full Board for
20 a failure to appear denial hearing. The Clerk shall serve the Assessor and Applicant or Applicant's
21 agent with written notice of the time, date, and place for the failure to appear denial hearing at least
22 thirty (30) days before the hearing in a manner specified in subsection (a). The Applicant may furnish
23 evidence of excusable good cause for the failure to appear in writing prior to the hearing or at the
24 hearing. Based on the evidence furnished by the Applicant the Board may reconsider the denial and
25 may set aside the denial of the application for lack of appearance.

1 (e) The pre-hearing conference may be conducted to:

2 (1) determine the present status of the appeal and the time estimate for the hearing;

3 (2) identify non-controverted issues, consolidation of appeals, and bifurcation of
4 issues;

5 (3) determine the status of exchange of information requests under Revenue and
6 Taxation Code section 1606;

7 (4) determine the status of requests for information pursuant to Revenue and
8 Taxation Code sections 441 and 408;

9 (5) issue subpoenas pursuant to Revenue and Taxation Code sections 1609.4 and
10 1609.5;

11 (6) address any other matters to expedite the hearing and resolution of the case; and

12 (7) issue any order or ruling permitted by law relative to the subject application(s).

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15 APPROVED AS TO FORM:
16 DENNIS J. HERRERA, City Attorney

17 By: _____
18 Carol A. Boardman
19 Deputy City Attorney