

LEGISLATIVE DIGEST

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

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

Existing Law

The California Revenue & Taxation Code, which provides guidance on AAB hearings, states that “[n]othing in this chapter or in any other law shall be construed to prohibit a county board from conducting hearings remotely.” California Revenue & Taxation Code § 1616. Chapter 2B of the San Francisco Administrative Code, Assessment Appeals Boards (Tax Appeal Boards), provides that each AAB shall be conducted to pursuant to, and comply with the procedural requirements of, the Revenue and Taxation Code, but is silent on the AAB’s ability to conduct remote or hybrid meetings. Administrative Code Section 1.29 refers to members of a body created by legislative action being “present” at a meeting of such body, which implies physical presence.

Amendments to Current Law

The proposed ordinance would amend Sections 2B.20 and 2B.22 and add a new Section 2B.24 of the Administrative Code to provide that, notwithstanding Administrative Code Section 1.29 or any other provision of the Municipal Code, the AAB may conduct hearings and pre-hearing conferences in-person, remotely, or under a hybrid model, at which some but not all AAB members are physically present. Remote or hybrid hearings and conferences would be subject to the same procedural requirements of the Revenue and Taxation Code and California Code of Regulations, as well as the requirements of Chapter 2B of the Administrative Code. The proposed ordinance also provides that an Applicant may reject a remote or hybrid hearing or conference and request a postponement until an in-person hearing or conference is available.

Background Information

The Brown Act does not apply to the AAB. State law not only authorizes AAB hearings to be conducted remotely, but provides that “nothing ... in any other law shall be construed to prohibit a county board from conducting hearings remotely.” Revenue and Taxation Code § 1616. This ordinance intends to ensure that the Municipal Code is consistent with State law by explicitly authorizing the AAB to conduct remote and hybrid hearings and pre-hearing conferences.

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