

BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. (415) 554-5184  
Fax No. (415) 554-5163  
TDD/TTY No. (415) 554-5227

## MEMORANDUM

TO: Alistair Gibson, Assessment Appeals Board

FROM: Victor Young, Assistant Clerk

A handwritten signature in black ink that reads "Victor Young".

DATE: August 3, 2023

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Rules Committee received the following proposed legislation:

**File No. 230885**

**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 and conferences at which some but not all AAB members are physically present.**

If you have comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [victor.young@sfgov.org](mailto:victor.young@sfgov.org).



# City and County of San Francisco

## Master Report

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

**File Number:** 230885      **File Type:** Ordinance      **Status:** 30 Day Rule

**Enacted:** \_\_\_\_\_ **Effective:** \_\_\_\_\_

**Version:** 1      **In Control:** Rules Committee

**File Name:** Administrative Code - Assessment Appeals Board Remote and Hybrid Remote Hearings and Conferences      **Date Introduced:** 07/25/2023

**Requester:** Clerk of the Board      **Cost:** \_\_\_\_\_      **Final Action:** \_\_\_\_\_

**Comment:** \_\_\_\_\_      **Title:** 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 and conferences at which some but not all AAB members are physically present.

### History of Legislative File 230885

Ver	Acting Body	Date	Action	Sent To	Due Date	Result
1	President	07/25/2023	ASSIGNED UNDER 30 DAY RULE	Rules Committee	08/24/2023	

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 ~~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.

20  
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 (e) The pre-hearing conference may be conducted to:

9 \* \* \* \*

10  
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.

18  
19 APPROVED AS TO FORM:  
20 DAVID CHIU, City Attorney

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

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## **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.



FILE NO. 230885

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**From:** [Somera, Alisa \(BOS\)](#)  
**To:** [BOS Legislation, \(BOS\)](#)  
**Subject:** FW: Ordinance re AAB remote meetings  
**Date:** Wednesday, July 26, 2023 3:29:49 PM  
**Attachments:** [image001.png](#)  
[2023 Ord Authorizing the AAB to Meet Remotely JH \(62823\).DOCX](#)  
[Leg Digest - Ord Authorizing AAB to conduct remote and hybrid meetings.DOCX](#)

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*Alisa Somera*

Legislative Deputy Director  
San Francisco Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102  
415.554.7711 direct | 415.554.5163 fax  
[alisa.somera@sfgov.org](mailto:alisa.somera@sfgov.org)

**(VIRTUAL APPOINTMENTS)** To schedule a “virtual” meeting with me (on Microsoft Teams), please ask and I can answer your questions in real time.

Click [HERE](#) to complete a Board of Supervisors Customer Service Satisfaction form.

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---

**From:** Huber, Jen (CAT) <Jen.Huber@sfcityatty.org>  
**Sent:** Wednesday, July 26, 2023 3:27 PM  
**To:** Somera, Alisa (BOS) <alisa.somera@sfgov.org>  
**Cc:** Calvillo, Angela (BOS) <angela.calvillo@sfgov.org>; Gibson, Alistair (BOS) <alistair.gibson@sfgov.org>; PEARSON, ANNE (CAT) <Anne.Pearson@sfcityatty.org>  
**Subject:** Ordinance re AAB remote meetings

Hi Alisa,

Per Angela’s request, I’m sending a copy of this ordinance and leg digest for introduction today. I have approved this.

If there's anything else you need from me, please let me know.

Thank you!

Jen

**Jen Huber** (*she/her*)  
Deputy City Attorney  
Office of City Attorney David Chiu  
(415) 554-4665 Direct

[www.sfcityattorney.org](http://www.sfcityattorney.org)

The information in this email is confidential and may be protected by the attorney/client privilege and/or the attorney work product doctrine. If you are not the intended recipient of this email or received this email inadvertently, please notify the sender and delete it.

1 [Administrative Code - Assessment Appeals Board Remote and Hybrid Remote Hearings and  
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16 Sections 2B.20 and 2B.22, and adding new Section 2B.24, to read as follows:

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

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20 and Taxation Code and the California Code of Regulations, provide notice of all meetings,  
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11 of the Property Tax Rules of the State Board of Equalization is not evidence  
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16 (d) Conduct hearings in-person at a physical location with all members physically present, or  
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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,  
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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  
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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-  
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19 grounds for denial of the application at that hearing. If the Applicant furnishes evidence of  
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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 (e) The pre-hearing conference may be conducted to:

9 \* \* \* \*

10  
11 **SEC. 2B.24. IN-PERSON, REMOTE, AND HYBRID HEARINGS AND CONFERENCES.**

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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  
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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  
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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.

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8 Applicant shall have the right to request a postponement until an in-person pre-hearing conference or  
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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.

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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.

18  
19 APPROVED AS TO FORM:  
20 DAVID CHIU, City Attorney

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

24  
25 n:\legana\as2023\2200343\01687094.docx