



MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Teleconference Only - No Physical Location

Regular Meeting

July 20, 2020 at 9:00 AM

Teleconference Information

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note that there is no physical location of the meeting open to the public. You may participate in the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

To join the meeting by computer:

1. Visit <https://monocounty.zoom.us/j/98174452058>; or
2. Visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 981 7445 2058.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID 981 7445 2058. To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Shannon Kendall, Clerk of the Board, at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

9:00 a.m.

Call Meeting to Order

APPROVAL OF MINUTES	
1.	Minutes of the administrative meeting of the Assessment Appeals Board on June 10, 2020. <u>Recommended Action:</u> Approve minutes. [20-07-01]
ADMINISTRATIVE BUSINESS	
2.	Assessment Appeals Hearing Schedule for the 2020-2021 Tax Year Identify and discuss outstanding assessment appeal applications and the need for hearings (see Exhibit A); discuss availability of assessment appeal board members and staff, and the Mono County Assessor’s Office. <u>Recommended Action:</u> Adopt hearing schedule/calendar for the 2020-2021 Tax Year; provide any desired direction to staff. [20-07-02]
3.	DISCUSSION (No Action): Proposed Amendments to the Mono County Assessment Appeals Board Local Rules Discuss proposed amendments to Mono County Assessment Appeals Board Local Rules (Local Rules) identified and prepared by staff (see Exhibit B). <u>Recommended Action:</u> Direct staff to prepare final amendments to Local Rules, as well as formal request to Mono County Board

	<p>of Supervisors to approve such amendments, for board review at subsequent administrative meeting; provide any desired direction to staff. [20-07-03]</p>
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ADJOURN



MEETING MINUTES

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

June 10, 2020 at 9:00 AM

TELECONFERENCE INFORMATION

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

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To join the meeting by computer:

1. Visit <https://monocounty.zoom.us/j/91805805810>; or
2. Visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 918 0580 5810.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID 918 0580 5810. To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Helen Nunn, Clerk of the Board, at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

9:02 a.m.

Call Meeting to Order

<p>1.</p>	<p>Minutes of the regular meeting of the Assessment Appeals Board on April 29, 2020. (Oster, Liebersbach, Brown, Mills) <u>Recommended Action:</u> Approve minutes. [20-06-01] Brown moved; Oster seconded. Vote: 3-0, Liebersbach abstained.</p>
<p>2.</p>	<p>Minutes of the regular meeting of the Assessment Appeals Board on May 27, 2020. (Oster, Brown, Mills) <u>Recommended Action:</u> Approve minutes. [20-06-02] Brown moved; Oster seconded. Vote: 3-0.</p>
<p>3.</p>	<p>DISCUSSION (No Action): Purpose of Admin Meeting. Board member requests for meeting and opportunity – separate from any noticed hearing – to discuss generally substantive assessment issues and hearing procedures. Canger: purpose of meeting is administrative. Treat like a Brown Act meeting. No items include any action beyond staff direction. Public comment to take place at end of each item. Brown: foresees an increase in Prop 8 applications for reductions in the coming year. Liebersbach: board is an administrative board, unlike govt entities, purpose is not to be proactive, only to hear cases. Not sure that local rules should be done away with, but a review might be needed. Canger: Item #4 is about local rules. Meeting is to discuss substantive and procedural issues. Brown: feels that as an administrative board, they should know each other’s feelings on a particular topic before a hearing. Board is subfunction of the BOS, not the Assessor. No public comment.</p>

<p>4.</p>	<p>DISCUSSION (No Action): Mono County Assessment Appeals Board Local Rules. History and authority for Local Rules; consistency with CA Property Tax Rules and need to amend Local Rules; discussion of specific amendments and proposals; provide any desired direction to staff.</p> <p>Canger: in 2012, the BOS adopted local rules for AAB that follow state laws. Some rules have proved cumbersome; there has been discussion about revising or abandoning local rules. Recommends taking a look at specific rules that may be in conflict with state law.</p> <p>Liebersbach: when rules were adopted, they'd had no large hearings at the time. Since then, significant hearings have occurred, foresees large hearings in the future. Feels local rules are appropriate in those cases. Would like local rules to be made consistent with state rules. I.E.: where days required for notice before hearing says 45 days, but state requires 30.</p> <p>Oster: may consider abandoning local rules and just use state rules.</p> <p>Canger: Local rules do have some details the state does not address, they do serve an important function. Recommends adjustment to current rules. May be able to bring back to board at July business meeting. Additional resource to fill in gaps where state law may be silent.</p> <p>Brown: would like to direct staff to compile a list of areas that need to be adjusted within local rules, presented to board in July.</p> <p>Board consensus. STAFF DIRECTION</p> <p>Beck: Assessor would appreciate the opportunity to participate in this process. BOE is in the midst of hearings that may change state rules.</p> <p>Liebersbach: hearing for admin purposes would be better set after BOE sets new rules out.</p> <p>Milovich: in representing the Assessor's office, appreciates having local rules to clarify issues. Would the board appreciate the Assessor's input prior to seeing an agenda item?</p> <p>Liebersbach: would like to see this done all at once, not piecemeal. Would appreciate the Assessor's input. July may not be feasible due to BOE.</p>
<p>5.</p>	<p>DISCUSSION (No Action): Pre-Hearing Conferences. Applicable requirements and procedures for use of pre-hearing conferences under CA Property Tax Rules and Local Rules; use of pre-hearing conferences by the Board (history and going forward); provide any desired direction to staff.</p>

	<p>Canger: 2 large taxpayers in the county, for those appeals, the board has used the Pre Hearing conference. The Pre Hearing conference has not been used consistently; item for this discussion.</p> <p>Mills: Ormat hearings were the first PHC he's been involved in due to his limited involvement the past few years.</p> <p>Canger: went through items typically addressed at PHC, standard order of agenda at such hearings. Opportunity for the board to discuss where everyone stands on issues.</p> <p>Oster: PHC has proven effective in moving certain cases/issues forward.</p> <p>Liebersbach: PHC forces both sides to get serious about the case.</p> <p>Brown: ask Jason to come back in July with recommendations on PHC rules for board to go over.</p>
<p>6.</p>	<p>DISCUSSION (No Action): Application and Hearing Scheduling and Procedure. Scheduling of hearings on appeals; Board use of July Business Meeting; Board relationship to applicants and Assessor's Office; provide any desired direction to staff.</p> <p>Canger: procedure. As required by state law, board meets third Monday in July for a business meeting. Not a hearing, purpose is to schedule all appeals received for the upcoming year. In the past, schedule has been influenced by Assessor scheduling. Procedure was changed, Assessor requested to be included in scheduling hearings.</p> <p>Liebersbach: in favor of not scheduling hearings when not convenient for Assessor's office, sees no problems with accommodating scheduling requests.</p> <p>Canger: also in favor of making certain accommodations. Also sees the use of scheduling as one of the board's tools to prompt resolution.</p> <p>Beck: Assessor appreciates board comments. Assessor's roll is due the end of June, and January 1 is lien date. Those 6 months (Jan – June) have their heaviest work load. Not advocating for having no hearings during this time frame, but prefers large hearings be scheduled July through December.</p> <p>PROCESS DISCUSSION</p> <p>Oster: blue letter seems to be working.</p> <p>Canger: procedure with blue letter, background. Important to note date application is received and 2 year limitation period. 45 day notice period must be noticed prior to 2 year limitation period as well.</p> <p>General discussion on requests for postponements</p>

	No public comment.
7.	<p>DISCUSSION (No Action): Board Jurisdiction and Hearing Authority. Board's jurisdiction and obligation to determine value; Board's authority to notice and hold hearing on its own motion; discussion of hypotheticals; provide any desired direction to staff.</p> <p>Canger: board is administrative, but has two functions; quasi-judicial and quasi-legislative. Primary purpose is essentially to value property. Applications come to board from property owners, come to board for hearing. Limited function is to determine proper value of that piece of property, not obligated to accept either parties' opinions of value. Can call parties to attend hearing, present evidence, then determine value.</p> <p>Brown: understands the BOS is the authority who delegates to the AAB to oversee this function. Would like to see a reporting function back to the BOS.</p> <p>Liebersbach: prefers not to take on additional duties like a report back to BOS.</p> <p>Board consensus, understands position.</p>
8.	<p>DISCUSSION (No Action): Board membership and terms. Current term limits for Board members; provide any desired direction to staff.</p> <p>Nunn: gave overview of current terms and expiration dates.</p> <p>Liebersbach: just get in touch with Supervisor? How to be reappointed. Willing to serve another term.</p> <p>Canger: will report back at July meeting on process.</p> <p>Oster: will also serve again</p>

ADJOURN at 10:30 a.m.

ATTEST

PAUL OSTER

CHAIR OF THE BOARD

HELEN NUNN

CLERK OF THE BOARD

EXHIBIT A

Mono County AAB Case ID	Assessment Number	Applicant	Filing Date	Exp. Date
2019-039	22343011000	LOW NATHAN D and JANET A	3/23/2020	3/23/2022
2019-038	33133015000	DANIELS TRUST 05/24/2005	12/20/2019	12/20/2021
2019-037	33133015000	DANIELS TRUST 05/24/2005	12/20/2019	12/20/2021
2019-036	33133015000	DANIELS TRUST 05/24/2005	12/20/2019	12/20/2021
2019-035	33133015000	DANIELS TRUST 05/24/2005	12/20/2019	12/20/2021
2019-034	16143049000	MURRAY RYAN and BRITTANI	11/29/2019	11/29/2021
2019-033	33392546000	XIE FAMILY TRUST 2009	11/26/2019	11/26/2021
2019-032	33391606000	KKA HOLDINGS, LLC	11/26/2019	11/26/2021
2019-031	905001027000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-030	905001009000	ORMAT ET AL	11/26/2019	11/26/2021
2019-029	905001015000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-028	905001021000	ORMAT ET AL	11/26/2019	11/26/2021
2019-027	905001014000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-026	905001022000	ORMAT ET AL	11/26/2019	11/26/2021
2019-025	905001024000	ORMAT ET AL	11/26/2019	11/26/2021
2019-024	905001023000	ORMAT ET AL	11/26/2019	11/26/2021
2019-023	905001026000	ORMAT ET AL	11/26/2019	11/26/2021
2019-022	905001025000	ORMAT ET AL	11/26/2019	11/26/2021
2019-021	37050002000	MAGMA ENERGY INCORPORATED	11/26/2019	11/26/2021
2019-020	905001007000	ORMAT ET AL	11/26/2019	11/26/2021
2019-019	37050005000	MAGMA ENERGY INCORPORATED	11/26/2019	11/26/2021
2019-018	905001008000	ORMAT ET AL	11/26/2019	11/26/2021
2019-017	35025003000	PAI FAMILY TRUST 09-06-19	11/26/2019	11/26/2021
2019-016	22382037000	CAM-BORREGO, LLC	11/21/2019	11/21/2021
2019-015	22382036000	CAM-BORREGO, LLC	11/21/2019	11/21/2021
2019-014	39050081000	BRETTON, JAY	11/21/2019	11/21/2021
2019-013	22300069000	FRANK FAMILY TRUST 09-29-08	11/1/2019	11/1/2021
2019-012	31211009000	MELIDEO REVOCABLE FAMILY TRUST 11-8-13	9/20/2019	9/20/2021
2019-011	860000559000	SEAMAN FAMILY TRUST	8/29/2019	8/29/2021
2019-010	33411005000	KILLION INTER VIVOS TR.11-20-87	8/29/2019	8/29/2021
2019-009	32150009000	KILLION INTER VIVOS TR.11-20-87	8/29/2019	8/29/2021
2019-008	32143312000	KILLION INTER VIVOS TR	8/29/2019	8/29/2021
2019-007	22393045000	MAMMOTH SFIP LODGE, LLC	8/29/2019	8/29/2021
2019-006	22393044000	MAMMOTH SFIP LODGE, LLC	8/29/2019	8/29/2021
2019-005	33023218000	3218 CANYON BLVD, LLC	8/23/2019	8/23/2021
2019-004	33023417000	CANYON BOULEVARD MAMMOTH, LLC	8/23/2019	8/23/2021
2019-003	31180034000	TROOP FAMILY TRUST	8/12/2019	8/12/2021
2019-002	40120022000	DALTON RESTATED TRUST 1999	7/25/2019	7/25/2021
2019-001	860000200000	WEST COAST DENTAL CONS. INC.	7/8/2019	7/8/2021
2018-023	905001027000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020
2018-022	905001026000	ORMAT ET AL	11/26/2018	11/26/2020
2018-021	905001025000	ORMAT ET AL	11/26/2018	11/26/2020
2018-020	905001024000	ORMAT ET AL	11/26/2018	11/26/2020
2018-019	905001023000	ORMAT ET AL	11/26/2018	11/26/2020
2018-018	905001022000	ORMAT ET AL	11/26/2018	11/26/2020
2018-017	905001021000	ORMAT ET AL	11/26/2018	11/26/2020
2018-016	905001015000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020

EXHIBIT A

Mono County AAB Case ID	Assessment Number	Applicant	Filing Date	Exp. Date
2018-015	905001014000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020
2018-014	905001009000	ORMAT ET AL	11/26/2018	11/26/2020
2018-013	905001008000	ORMAT ET AL	11/26/2018	11/26/2020
2018-012	905001007000	ORMAT ET AL	11/26/2018	11/26/2020
2018-011	37050005000	MAGMA ENERGY INCORPORATED	11/26/2018	11/26/2020
2018-010	37050002000	MAGMA ENERGY INCORPORATED	11/26/2018	11/26/2020
2018-009	22300069000	FRANK FAMILY TRUST 09-29-08	11/26/2018	11/26/2020
2018-007	820009006000	HORIZON AIR INDUSTRIES, INC.	11/13/2018	11/13/2020
2017-037	905001014000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-036	37050005000	MAGMA ENERGY INCORPORATED	11/28/2017	Waiver
2017-035	905001015000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-034	905001007000	ORMAT ET AL	11/28/2017	Waiver
2017-033	905001027000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-032	905001009000	ORMAT ET AL	11/28/2017	Waiver
2017-031	905001008000	ORMAT ET AL	11/28/2017	Waiver
2017-030	905001024000	ORMAT ET AL	11/28/2017	Waiver
2017-029	905001023000	ORMAT ET AL	11/28/2017	Waiver
2017-028	905001022000	ORMAT ET AL	11/28/2017	Waiver
2017-027	905001026000	ORMAT ET AL	11/28/2017	Waiver
2017-026	905001021000	ORMAT ET AL	11/28/2017	Waiver
2017-025	905001025000	ORMAT ET AL	11/28/2017	Waiver
2017-024	37050002000	ORMAT, ET AL	11/28/2017	Waiver
2017-021	820009006000	HORIZON AIR INDUSTRIES, INC.	11/30/2017	Waiver
2016-035	905001027000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-034	905001026000	ORMAT ET AL	11/30/2016	Waiver
2016-033	905001025000	ORMAT ET AL	11/30/2016	Waiver
2016-032	905001024000	ORMAT ET AL	11/30/2016	Waiver
2016-031	905001023000	ORMAT ET AL	11/30/2016	Waiver
2016-030	905001022000	ORMAT ET AL	11/30/2016	Waiver
2016-029	905001021000	ORMAT ET AL	11/30/2016	Waiver
2016-028	905001015000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-027	905001014000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-026	905001009000	ORMAT ET AL	11/30/2016	Waiver
2016-025	905001008000	ORMAT ET AL	11/30/2016	Waiver
2016-024	905001007000	ORMAT ET AL	11/30/2016	Waiver
2016-023	37050005000	MAGMA ENERGY INCORPORATED	11/30/2016	Waiver
2016-022	37050002000	MAMMOTH PACIFIC/MAGMA ENERGY INC	11/30/2016	Waiver
2015-050	905001014000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-049	905001009000	Ormat, et al	11/30/2015	Waiver
2015-048	905001008000	Ormat. et al	11/30/2015	Waiver
2015-047	905001024000	Ormat, et al	11/30/2015	Waiver
2015-046	905001023000	Ormat, et al	11/30/2015	Waiver
2015-045	905001027000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-044	905001025000	Ormat, et al	11/30/2015	Waiver
2015-043	905001026000	Ormat, et al	11/30/2015	Waiver
2015-042	905001007000	Ormat, et al	11/30/2015	Waiver
2015-041	37050002000	Mammoth Pacific LP/Magma Energy Inc	11/30/2015	Waiver

EXHIBIT A

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2015-040	37050005000	Magma Energy Inc/Mammoth Pacific	11/30/2015	Waiver
2015-039	905001015000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-038	905001022000	Ormat, et al	11/30/2015	Waiver
2015-037	905001021000	Ormat, et al	11/30/2015	Waiver
2014-055	905001022000	Ormat et al	11/26/2014	Waiver
2014-054	905001014000	Mammoth Pacific, LP	11/26/2014	Waiver
2014-053	905001008000	Ormat et al	11/26/2014	Waiver
2014-052	37050005000	Mammoth Pacific	11/26/2014	Waiver
2014-051	905001026000	Ormat et al	11/26/2014	Waiver
2014-050	905001009000	Ormat et al	11/26/2014	Waiver
2014-049	905001015000	Mammoth Pacific, LP	11/26/2014	Waiver
2014-048	905001021000	Ormat et al	11/26/2014	Waiver
2014-047	905001025000	Ormat et al	11/26/2014	Waiver
2014-046	37050002000	Mammoth Pacific/Magma Energy	11/26/2014	Waiver
2014-045	905001027000	Mammoth Pacific, LLP	11/26/2014	Waiver
2014-044	905001024000	Ormat et al	11/26/2014	Waiver
2014-043	905001023000	Ormat et al	11/26/2014	Waiver
2014-042	905001007000	Ormat et al	11/26/2014	Waiver
2013-108	905001008000	ORMAT, ET AL	6/20/2014	Waiver
2013-107	37050005000	MAMMOTH PACIFIC/MAGMA ENERGY	6/20/2014	Waiver
2013-106	905001023000	ORMAT, ET AL	6/20/2014	Waiver
2013-105	905001007000	ORMAT, ET AL	6/20/2014	Waiver
2013-104	905001026000	ORMAT, ET AL	6/20/2014	Waiver
2013-103	905001024000	ORMAT, ET AL	6/20/2014	Waiver
2013-102	905001022000	ORMAT, ET AL	6/20/2014	Waiver
2013-101	905001025000	ORMAT, ET AL	6/20/2014	Waiver
2013-100	905001014000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-099	905001015000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-098	905001021000	ORMAT, ET AL	6/20/2014	Waiver
2013-097	905001027000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-096	905001009000	ORMAT, ET AL	6/20/2014	Waiver
2013-095	37050002000	MAMMOTH PACIFIC/MAGMA ENERGY INC.	6/20/2014	Waiver

EXHIBIT B

Proposed Amendments to Mono County Assessment Appeals Board Local Rules

1. Amend Local Rule III.G Pertaining to Pre-Hearing Conferences.

- Purposes: Revise (i) mandatory requirement for board use of pre-hearing conferences for “high value appeals” and (ii) amount of notice required for pre-hearing conferences to be consistent with California Property Tax Rule 305.2.
- Proposed Amendment No. 1 – Local Rule III.G(2)

High Value Appeals: All appeals that are designated ~~by the Board~~ as “high value appeals” under these Local Rules shall be scheduled for a pre-hearing conference ~~not later than July 15 of the year following the calendar year in which the appeals are filed or, for appeals filed outside the normal appeal period, within one (1) year of the date of filing of the appeal. Thereafter, further pre-hearings shall be conducted at least once every one hundred eighty (180) days~~ Additional pre-hearing conferences may be conducted as needed until the case is heard and decided or otherwise resolved.

- Proposed Amendment No. 2 – Local Rule III.G(4)

Notice of Preconference Hearing: The Clerk shall set the matter for a pre-hearing conference and send a Notice of Hearing not less than ~~45-30~~ days prior to the conference, unless the parties stipulate orally or in writing to a shorter notice period. The Notice of Hearing may include direction from the Board to submit a pre-hearing status report regarding specific issues.

2. Amend Local Rule II.G to Clarify Standard for Untimely Appeals Applications

- Purposes: Revise to make clear that applications and re-submittals of corrected application with only a private business meter postmark (and no U.S. Postal Service postmark) received by the Clerk after the filing or correction deadline shall not be deemed timely filed.

- Proposed Amendment

[...]

1) Untimely Applications: The Clerk shall determine if an application is timely filed as follows:

- a) Any application or re-submittal of a corrected application, that is filed by mail or personal delivery and received at the Clerk’s office no later than 5:00 p.m. of the last day of that application’s applicable filing or correction deadline is timely filed.

EXHIBIT B

b) Any application or re-submittal of a corrected application, that is filed by mail that has the postage prepaid, is properly addressed, and bears a U.S. postmark date no later than the last day of that application's applicable filing or correction deadline shall be deemed timely filed.

c) An application or re-submittal of a corrected application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates.

d) An application or re-submittal of a corrected application filed by mail that bears only a private business postage meter postmark date and is received by the Clerk after the applicable filing or correction deadline shall not be deemed timely filed.

~~de~~) If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an application that is properly addressed, mailed, and postmarked on the next business day or received by the Clerk on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.

[...]

3. Amend Local Rule II.I Regarding Consolidation of Appeal Applications

- Purposes: Revise to be consistent with California Property Tax Rule 305(h).
- Proposed Amendment

Consolidation of Applications

~~Multiple applications presenting the same or substantially related issues may be consolidated for hearing.~~ The board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate multiple applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the board shall notify all parties of the consolidation as soon as practicable.

4. Amend Local Rule III.C Regarding Postponement of Hearings

- Purpose: Revise to clarify requirement and Clerk's authority.
- Proposed Amendment – Local Rule III.C

Request for Postponement. ~~Each~~ Subject to the time limitations set forth in Rule III.C(2) below, each party to the appeal is entitled to one postponement of a

EXHIBIT B

scheduled hearing, ~~if the request for postponement is received within 120 days of the expiration of the two-year limitation.~~ The postponement can be initiated by submitting a written request to the Clerk or submitting the Hearing Confirmation Letter with the appropriate box marked to request a postponement. The request must be delivered to the Clerk's office no later than 21 days prior to the scheduled hearing date; however, requests for postponement shall be considered as far in advance of the hearing date as practicable.

[...]

2) Untimely/Subsequent Request: Untimely postponement requests (i.e., those requests submitted later than 21 days prior to the scheduled hearing date) and requests subsequent to the first postponement, shall be granted only upon showing of good cause. Such requests must be submitted to the Clerk in writing and describe unforeseen and compelling circumstances which made a timely request for postponement impossible or impracticable. The request will be presented to the Assessment Appeals Board on the scheduled hearing date. The Board will consider the request and take action to approve or deny the request.

[...]

4) Clerk's Authority: The Clerk shall have the authority to grant (i) all postponements which are a matter of right and (ii) all postponements based on a stipulation by Applicant and the Assessor. ~~Requests for postponement shall be considered as far in advance of the hearing date as practicable. Clerk shall have no authority to grant any untimely postponement request or any request to postpone subsequent to the first postponement.~~

5. Amend Local Rule III.B Regarding Hearing Confirmation Form ("Blue Letter")

- Purpose: Revise provision to require an applicant to enter into a written agreement extending and tolling the two-year limitations period if a hearing is postponed due to applicant's failure to timely return the Hearing Confirmation Form.
- Proposed Amendment – Local Rule III.B

[...]

If the Applicant fails to return the completed confirmation notice form, as required, and appears on the scheduled date of hearing, the Board shall, at the Assessor's request, postpone the hearing to a date at the discretion of the Board. The failure to timely return the completed Hearing Confirmation Form shall be deemed to be a postponement request by the Applicant for purposes of Rule 26. If the hearing date is within ninety (90) days of the expiration of the two-year limitations period for hearings set by Revenue and Taxation Code Section 1604 (c), the Board ~~may~~ shall require the Applicant to enter into a written agreement extending and tolling the two-year limitations period as a condition of the postponement.