

ORDINANCE NO. \_\_\_\_\_(N.S.)  
AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS  
AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Purpose. The Board of Supervisors finds and determines that the Board of Supervisors has adopted the "San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure," (Rules) which govern responsibilities and procedures for the property tax appeals process.

Section 2. It is necessary to make amendments to the Rules. The amendments made by this ordinance to the Rules are intended to modernize the property tax appeals process by:

1. Establishing Prehearing Conferences to enhance case management and reduce unnecessary postponements
2. Facilitating the transition to online filing through the County's new Case Management System; and
3. Implementing technical revisions, including updated fees, clarified evidence-return procedures, and minor clerical corrections.

Section 3. The San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure, as presented to the Board of Supervisors on June 9, 2026 and attached hereto as Exhibit A, including any modifications approved by the Board at that meeting, are hereby amended and adopted in full.

Section 4. Effective Date. This Ordinance shall take effect 30 days after its adoption. Within 15 days after the date of adoption of this ordinance, a summary shall be published once with the names of the members voting for and against the same in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY  
Damon M. Brown, County Counsel  
BY: Randall Sjoblom, Supervising Deputy