



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

PALOMA AGUIRRE
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: June 9, 2026

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TO: Board of Supervisors

SUBJECT

AMEND THE RULES OF PROCEDURE FOR THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS (First Reading of Ordinance – 06/09/2026; Second Reading, unless the ordinance is modified on the second reading - 06/25/2026) (DISTRICTS: ALL)

OVERVIEW

The Clerk of the Board of Supervisors administers the property tax assessment appeals process, including the acceptance, processing, and scheduling of applications. The Assessment Appeals Boards and Assessment Hearing Officers maintain Rules of Procedure that govern responsibilities and procedures for the appeals process. The proposed changes to the Rules of Procedure are focused on modernizing the process by introducing Prehearing Conferences to improve case flow, reduce avoidable postponements, and expand availability for timely hearings. The amendments also support the transition to online filing through the County's new Case Management System and include several technical updates such as fee revisions, clarified evidence-return procedures, and minor clerical corrections.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

On June 9, 2026:

1. Approve the introduction of the Ordinance (first reading):
AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE

If, on June 9, 2026 the Board takes action as recommended in item 1 above, then on June 25, 2026:

2. Approve the adoption of the Ordinance (second reading):
AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE

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If the proposed ordinance is altered on June 9, 2026, then on that date a subsequent meeting date will be selected for the adoption of the ordinance.

EQUITY IMPACT STATEMENT

These amendments support equitable access to the assessment appeals process by enhancing the clarity, predictability, and accessibility of hearings. Online filing will reduce barriers for applicants with limited ability to travel, limited availability during business hours, or limited familiarity with paper based procedures. Prehearing Conferences will help ensure that cases proceed efficiently and that hearing calendars remain accessible to all applicants.

SUSTAINABILITY IMPACT STATEMENT

The proposed actions promote sustainability by reducing paper usage through online filing and digital document submission. Improved case flow management also reduces duplicative work and unnecessary staff time, supporting long-term operational efficiency.

FISCAL IMPACT

There is no fiscal impact with today's recommendation to approve the introduction of the ordinance. There is no change in net General Fund cost and no additional staff years are required.

BUSINESS IMPACT STATEMENT

The proposed amendments will improve efficiency across the assessment appeals process by reducing day of hearing postponements, increasing case readiness, and streamlining workflows for both the Clerk of the Board and the Assessor's Office. Prehearing Conferences will support earlier clarification of issues and more predictable scheduling.

Online filing will reduce manual data entry, minimize processing errors, and accelerate application review timelines. Applicants will benefit from an accessible, user-friendly system that supports guided filing, electronic document submission, and online case tracking, resulting in a faster and more transparent path to resolution.

ADVISORY BOARD STATEMENT

N/A

BACKGROUND

Property taxes are primarily based on the property's assessed value as determined by the County Assessor. If the property owner disagrees with the value established by the Assessor, they can appeal that value to the Assessment Appeals Board.

The Assessment Appeals Board conducts hearings on property assessment disputes. Acting on the basis of relevant evidence submitted at the hearing, it is their role to make a fair, impartial decision on all property assessment disputes appealed, between taxpayers and the Assessor. The Assessment Appeals Board is separate and independent from the Assessor's Office. The Clerk of the Board of Supervisors administers the property tax assessment appeals process in accordance with the Revenue and Taxation Code, Property Tax Rules, and the County's local Assessment

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Appeals Board Rules of Procedure. On average, the Clerk of the Board of Supervisors receives approximately 5,600 appeal applications.

Periodic updates to the Assessment Appeals Board Rules are necessary to reflect changes in law, modernize County systems, and improve the efficiency and accessibility of the appeals process. The proposed changes are described below:

- 1. Allowing Electronic Filing of Appeals Applications:** To support the implementation of the County's forthcoming Case Management System (CMS) and its public-facing online filing portal, the proposed amendments formally authorize online filing of assessment appeal applications. Corresponding updates clarify that online filing is permitted only through the Clerk's approved system, which is designed to comply with the Revenue and Taxation Code and the Board of Equalization's electronic filing and signature guidance issued through its Letters to Assessors (LTAs). Facsimile or other unauthorized electronic transmissions are not accepted because they do not meet these legal and procedural requirements. The amendments also formalize a uniform process for resolving filing or signature validity questions, applicable to both paper and electronic applications. Under this process, any question regarding whether an application was properly filed or validly signed is resolved through a scheduled validity hearing before the Assessment Appeals Board, consistent with Board of Equalization guidance.
- 2. Prehearing Conferences:** The amendments also expand the Clerk's authority to schedule Prehearing Conferences to improve case readiness and reduce avoidable postponements. When an assessment appeal is set for hearing, both the applicant and the Assessor must prepare detailed written evidence, analysis, and testimony—a process that can require many hours or, in complex commercial cases, several days. In recent years, the County has encountered an increasing number of cases in which one or both parties appear on the scheduled hearing date but request a postponement because issues have not been sufficiently reviewed, exchanged, or clarified in advance. These late continuance requests result in substantial unproductive preparation time for the Assessor and consume hearing calendar space that could otherwise be used for appeals ready to proceed, delaying the resolution of other applicants' cases. Commercial assessment appeals can be significantly more complex than residential cases and consume a substantial portion of the Assessment Appeals Board, Clerk of the Board staff, and County Counsel's time and resources. The proposed rule changes are modeled after the complex litigation rules in the California Rules of Court and are designed to similarly streamline proceedings and alleviate workload demands.

The revised rules allow the Clerk, with concurrence of the Assessment Appeals Board, to administratively set a Prehearing Conference for commercial applications that have been on file for at least 12 months without a hearing being requested or scheduled, or in other circumstances where a conference is deemed necessary. Prehearing Conferences may be conducted using an online platform and facilitated by a County Hearing Officer. Proceedings will be recorded, actions and agreements will be documented in writing, and the conference may proceed in the absence of any party, with such absence noted on the

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record. These changes are intended to promote earlier issue resolution, reduce day-of-hearing postponements, and increase the efficient use of staff resources and limited hearing calendar capacity.

3. Technical Changes: In addition to these substantive updates, the proposed amendments include several technical revisions intended to align the County’s local rules with current Revenue and Taxation Code provisions and updated Board of Equalization guidance. These include:

- correcting the Request for Information deadline to the statutory 21-day requirement;
- updating outdated fee references and incorporating gender-neutral language;
- codifying updated Board of Equalization guidance on “good cause”; and
- modernizing evidence-handling procedures by requiring that exhibits marked by the Clerk be retained and not returned, and that all exhibits presented at hearings be submitted to the Clerk electronically to preserve a complete administrative record for any subsequent appeals; and
- aligning rules governing Written Findings of Fact with current processing procedures, and removing outdated timelines and conflicting language.

Collectively, these amendments strengthen the efficiency, accessibility, and legal compliance of the assessment appeals process while supporting the County’s broader goals of modernization, transparency, and responsible stewardship of public resources.

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

The proposed action supports the Strategic Initiative of Economic Opportunity in the County of San Diego’s 2026-2031 Strategic Plan by advancing opportunities for economic growth and development to all individuals and the community. This proposed action also supports the Strategic Initiative of Environmental Justice through ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.

Respectfully submitted,



EBONY N. SHELTON
Chief Administrative Officer

ATTACHMENT(S)

1. AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE
2. Proposed Changes to the Assessment Appeals Board and Assessment Hearing Officers Rules of Procedure (Exhibit A of the Ordinance)