

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
THURSDAY, JUNE 25, 2026**

MINUTE ORDER NO. 5

**SUBJECT: ADMINISTRATIVE ITEM:
SECOND CONSIDERATION AND ADOPTION OF ORDINANCE:
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, 06/25/2026)
(DISTRICTS: ALL)**

OVERVIEW

On June 9, 2026 (13), the Board of Supervisors took action to further consider and adopt the Ordinance on June 25, 2026. 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 25, 2026:

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.

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.

ACTION:

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Lawson-Remer, the Board of Supervisors took action as recommended, on Consent, and adopted Ordinance No. 11012 (N.S), entitled: AN ORDINANCE AMENDING THE SAN DIEGO COUNTY ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS RULES OF PROCEDURE.

AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter

