

Meeting Date: 04/26/2022 (27)

**ORDINANCE NO. 10780 (NEW SERIES)**

**AN ORDINANCE AMENDING RULE 8(a) OF THE SAN DIEGO COUNTY  
ASSESSMENT APPEALS BOARDS AND ASSESSMENT HEARING OFFICERS  
RULES OF PROCEDURE RELATING TO FEES CHARGED BY THE CLERK OF THE  
BOARD OF SUPERVISORS FOR WRITTEN ASSESSMENT APPEALS BOARD  
FINDINGS AND CONCLUSIONS**

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

**Section 1.** Rule 8(a) of the San Diego County Assessment Appeals Boards and Assessment Hearing Officers Rules of Procedure is amended to read in its entirety as follows:

**8. REQUEST FOR FINDINGS. (PROPERTY TAX RULE 308)**

- (a) If an applicant or the assessor desires written findings of fact, the request must be submitted in writing and payment of the fee made to the clerk before commencement of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons the request, at this time, the other party may orally or in writing renew the request at the conclusion of the hearing, and accompany the request with payment of the required fee or deposit. If, at the conclusion of the hearing, a party requesting written findings has failed to pay the required fee or deposit, the board need not prepare written findings. The board may deny a request made after the conclusion of the hearing that seeks to waive written findings. A fee of one hundred sixty-nine dollars (\$169) shall be charged to each applicant initially requesting findings or renewing a request upon abandonment by the assessor. The county must provide findings within 45 days after the final determination of the board, and shall accompany them with a notice that a request for a transcript of the hearing must be made within 60 days after the determination. (See Section 14 for other matters with regard to a transcript.)

**Section 2. EFFECTIVE DATE.** This ordinance shall take effect and be in full force thirty (30) days after its passage, and before the expiration of fifteen (15) days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in the Daily Transcript, a newspaper of general circulation published in the County of San Diego.

**Section 3. OPERATIVE DATE.** The fees established by this Ordinance shall be operative commencing July 1, 2022.

APPROVED AS TO FORM AND LEGALITY  
COUNTY COUNSEL

BY: Rachel H. Witt, Chief Deputy

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 26<sup>th</sup> day of April 2022.



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NATHAN FLETCHER  
Chair, Board of Supervisors  
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Vargas, Anderson, Lawson-Remer, Fletcher, Desmond

ATTEST my hand and the seal of the Board of Supervisors this 26<sup>th</sup> day of April 2022.

ANDREW POTTER  
Clerk of the Board of Supervisors

By   
Nancy Vizcarra, Deputy



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