



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN  
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

No. 2020/057

November 18, 2020

TO CLERKS OF THE BOARD, COUNTY ASSESSORS  
AND INTERESTED PARTIES:

**ASSESSMENT APPEALS BOARDS  
REMOTE HEARINGS DURING THE COVID-19 PANDEMIC**

Following COVID-19 "shelter-in-place" orders, the State Board of Equalization (Board) led the formation of the *BOE COVID-19 County Boards of Equalization/Assessment Appeals Boards Collaborative Workgroup*. The Collaborative Workgroup is comprised of experts representing taxpayers, County Assessors, clerks of assessment appeals boards, and county counsels. The purpose of the Collaborative Workgroup is to examine and report on the most pressing local assessment issues arising from the COVID-19 pandemic and to find best practices and other guidance which meets the consensus of the workgroup.

One such issue was the need for further guidance pertaining to the conduct of and increased use of remote hearings by local assessment appeals board or local boards of equalization (appeals boards). The guidance in this letter follows meetings of the Collaborative Workgroup on August 18 and 19, 2020, September 23, 2020, and discussions at the BOE Board Meeting on October 21, 2020, and is to be read consistently with existing statutes, Property Tax Rules, and the Board's *Assessment Appeals Manual*. It provides general principles guiding appeals boards when holding remote hearings; as was legally permitted as described by BOE legal counsel, required as a result of the Governor's declaration of an emergency due to the coronavirus pandemic, and subsequently codified in statute. The Board will continue to consider additional guidance that applies to remote hearings as other unresolved or new issues are addressed in the future.

In providing this guidance, as well as future guidance, the Board considers its duty to balance statewide uniformity against the need for county flexibility to hold hearings according to different local needs; the recognition that existing rules governing hearing procedures continue to apply to hearings conducted remotely; and the recognition that the conduct of remote hearings should, to the extent possible, mirror the conduct of in-person hearings.

*Authority to Conduct Remote Hearings*

Section 18 of article XIII of the California Constitution and Government Code section 15606, subdivision (c) authorize the Board to provide guidance to appeals boards when holding hearings to equalize the value of property on the local roll, as required under section 16 of article XIII of the California Constitution.

Current statutes and regulations set forth rules and procedures an appeals board must follow when holding hearings. No statute may be construed as prohibiting an appeals board from holding hearings remotely. (See Revenue and Taxation Code, §§1616 and 1752.4.) Therefore, appeals boards have the administrative authority and option to provide either in-person hearings or remote hearings, or both. Both in-person and remote hearings must adhere to all state and local public health and safety standards.

### *Rights of Hearing Participants*

In the conduct of remote hearings, it is of paramount importance that, as required by Property Tax Rule 302, subdivision (a)(1), the appeals board "ensures that all applicants are afforded due process and given the opportunity for a timely and meaningful hearing." As an initial matter, this includes a taxpayer's right to meet either remotely or in-person. Participants may reject a remote hearing and receive a postponement until an in-person hearing is available, or may reject an in-person hearing and receive a postponement until a remote hearing is scheduled. Therefore, if an appeals board does not schedule a remote or in-person hearing as desired, the participant may avail themselves of postponement of the hearing in accordance with Rule 323. In this regard, public health impacts resulting from the pandemic constitute reasonable cause for a postponement under Rule 323.

If a remote hearing is scheduled, appeals boards must provide notices to all parties informing them of remote hearing access instructions, coaching and/or training videos, staff availability, and accommodations for special needs.

### *Technology*

Appeals boards may select the best platform based on their needs, priorities, security, and ease for the user. With the use of any remote hearing platform, however, technological issues may occur. Appeals boards should have a plan to deal with interruptions caused by technological issues. Appeals boards' clerks should monitor and inform participants of any interruptions; the AAB chair should call a recess until the problem is resolved. If it cannot be resolved, the parties may stipulate to continuing or recessing the hearing, and the AAB may decide whether to accept the stipulation or recess or continue the hearing on its own in accordance with Rule 323. Furthermore, training for AAB staff, AAB members, and all participants is essential and should occur on a regular basis and be instituted as a core part of a county's remote hearing program.

### *Continuing Role of the Board*

The Board is charged with prescribing rules and regulations to govern local boards of equalization (i.e., appeals boards) when equalizing. (See Government Code, §15606, subdivision (c).) The Board has determined that no immediate new Property Tax Rule or rule amendments are necessary in order to facilitate remote hearings. In addition to promulgating rules and regulations, the Board has an important clearinghouse role in facilitating communication and training regarding remote hearing procedures, practices, questions, and protections among the counties and providing transparency for all participants. Therefore, the Board will provide additional guidance to counties through Letters To Assessors and additions to the Assessment Appeals Manual with regard to remote hearing issues and training as they are addressed, and will regularly inform counties of remaining items to be addressed, as well as any new legislation or rule-making efforts that may occur in the future.

TO CLERKS OF THE BOARD, COUNTY ASSESSORS  
AND INTERESTED PARTIES

3

November 18, 2020

If you have questions or comments regarding the guidance for remote hearings, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:mn