

Amador County Board of Equalization

Local Rules of Procedure

(Effective May 17, 2011)

Note: Applications, forms and attachments must be submitted on 8 1/2" x 11" paper. You must use a separate application for each assessment, parcel number, or tax year. The State of California Property Tax Rules 301 through 326 are available upon request at the Board of Supervisors office at:

**County Administration Center
Board of Supervisors
810 Court Street
Jackson, CA 95642**

1. RECONSIDERATION OF APPLICATION FOR CHANGED ASSESSMENT TO AMADOR COUNTY BOARD OF EQUALIZATION DENIED FOR LACK OF APPEARANCE (*Property Tax Rule 313*):

When an application is announced at or after the time of hearing and the Board determines that proper notice of the hearing has been given, there is no timely request for postponement of the hearing, and neither the applicant nor the applicant's agent is present.

- a. The Chairman, in his/her discretion, may trail the matter to a later time in the session that day or to the end of the day; and,
- b. If neither the applicant nor the applicant's agent have appeared or requested postponement at such time as the Board considers the matter, the application shall be denied for lack of appearance.

If an application is denied for lack of appearance, the Board shall grant reconsideration of the denial and set another hearing date if all of the following occur:

- c. The applicant or the applicant's agent shall file a written request for reconsideration;
- d. The request for reconsideration shall be filed not more than thirty (30) calendar days after the date of mailing of the notification of denial for lack of appearance;

- e. The request for reconsideration shall set forth all facts certified to under penalty of perjury by the applicant or the applicant's agent relied upon to show good cause for failure to appear or to make a timely postponement; and,
- f. "Good Cause" for purposes of this procedure shall be for such cause and circumstance as is determined by the Board of Equalization to be reasonably beyond the control of the applicant or applicant's agent and occurred notwithstanding the exercise of ordinary care by the applicant or applicant's agent.

2. TIMELY FILED APPLICATIONS (*Property Tax Rule 305*):

- a. If a timely application is received without the required fee, the Clerk of the Board of Equalization will notify the applicant in writing, via U.S. mail, they have fifteen (15) calendar days from the date of mailing to submit the fees and if the fees are not received within the fifteen (15) days, the application cannot be processed and will be considered invalid.
- b. Once the fee is received within the timeframe, the application receipt date will be the first day that the application was received, not the receipt date of the fee. The first receipt date starts the two-year period pursuant to Revenue and Taxation Code section 160