

RESOLUTION NO. 2020-119

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, ESTABLISHING LOCAL RULES FOR
REMOTE HEARINGS BEFORE THE NAPA COUNTY ASSESSMENT
APPEALS BOARD AND REQUIRING REMOTE HEARINGS DURING
THE LOCAL EMERGENCY CAUSED BY THE CORONAVIRUS
PANDEMIC**

WHEREAS, on February 27, 2018, the Napa County Board of Supervisors adopted Ordinance 1428, establishing the Assessment Appeals Board pursuant to Article XIII Section 16 of the California Constitution; and

WHEREAS, on April 24, 2018, the Napa County Board of Supervisors adopted local rules for the Napa County Assessment Appeals Board, pursuant to authority granted under Article XIII Section 16 of the California Constitution; and

WHEREAS, pursuant to Article XIII Section 16 of the California Constitution the Napa County Board of Supervisors may adopt rules of notice and procedures for the Napa County Assessment Appeals Board; and

WHEREAS, on March 12, 2020, the Napa County Health Officer declared a local health emergency exists in Napa County due to an imminent and proximate threat to public health from the introduction of COVID-19. On March 13, 2020, the Napa County Executive Officer declared a state of local emergency due to conditions of extreme peril to the safety of persons presented by the potential introduction of COVID-19 into Napa County; and

WHEREAS, in response to the pandemic, the Napa County Health Officer, the California Governor, and the State Department of Public Health have issued orders that, among other things, prohibit large gatherings, require the public to observe physical distancing of at least six feet of separation, and encourage the public to stay in their homes except for certain essential activities; and

WHEREAS, the Revenue and Taxation Code requires appellants and the assessor, or their representatives, to appear personally to allow an Assessment Appeals Board to examine the parties under oath. Existing rules require the parties' physical presence to make that personal appearance, though remote appearances are not expressly prohibited. Existing rules also provide for the exchange of evidence at the time of the hearing, unless an earlier exchange of information is requested by the parties. These requirements for assessment appeals hearings make remote hearings challenging; and

WHEREAS, Governor Gavin Newsom has issued executive orders allowing local agencies to conduct business remotely to ensure continuity of business without compromising public health. However, those executive orders have not relieved parties of their right and obligation to appear in person for an assessment appeal hearing; and

WHEREAS, the State Board of Equalization is considering rules and procedures to facilitate remote hearings for assessment appeals, which may address the specific challenges that assessment appeals boards face, statewide; and

WHEREAS, proposed Local AAB Rule 17a set forth in Exhibit "A" is intended to allow and facilitate remote hearings during the local health emergency caused by the coronavirus pandemic, but may be used after the emergency conditions end, at the discretion of the Clerk of the Assessment Appeals Board.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Napa County Board of Supervisors adopts Local AAB Rule 17a providing for remote assessment appeal hearings, attached hereto as Exhibit "A."
2. This Resolution shall become effective upon adoption.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at regular meeting of the Board held on the 22nd day of September, 2020, by the following vote:

AYES:	SUPERVISORS	WAGENKNECHT, PEDROZA, GREGORY, RAMOS and DILLON
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: 
 DIANE DILLON, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Jason M. Dooley</u> Deputy County Counsel</p> <p>Date: <u>September 16, 2020</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: September 22, 2020</p> <p>Processed By:  Deputy Clerk of the Board</p>	<p>ATTEST: JOSE LUIS VALDEZ Clerk of the Board of Supervisors</p> <p>By: </p>
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EXHIBIT A

Local AAB Rule 17a

Rule No. 17a. REMOTE HEARING PROCEDURES.

Reference: California Constitution Article XIII A.
Revenue and Taxation Code Sections 110, 167, 1605.4, 1607,
1609, 1609.4, 1637.
Evidence Code Section 664.

A. Except as provided herein, a remote hearing shall proceed in the manner set forth in Rule No. 17. HEARING PROCEDURE.

B. At any time prior to thirty (30) days before a scheduled hearing, any party may request that the hearing be conducted using remote audio and video technology. Such a request must be accompanied by a justification for why in-person appearances cannot be made, including by reference to any local health emergency orders, or other public health and safety considerations. The Clerk, upon receiving a request from a party, or on the Clerk's own initiative, may require the parties to appear using remote audio or video technology. The decision of the Clerk to hold a remote hearing is not subject to appeal or reconsideration. The Clerk shall ensure that the Board's meeting room is equipped with technology to facilitate remote appearances by the parties, such that each Board member and each party, present in the room or appearing remotely, can see and hear the presentations by all parties and witnesses.

C. At least 10 days before the date of the hearing, the Clerk shall notify the appellant or the appellant's representative, and the Assessor, that the hearing will be conducted remotely. The notice shall provide the parties with the meeting details, including the method for connecting to the hearing through the appropriate technology. The notice shall also include details regarding the submission of evidence prior to the hearing, as more fully set forth, below.

D. At least 48 hours prior to the hearing, the appellant, or the appellant's representative, and the Assessor shall electronically submit to the Clerk, in a manner provided by the Clerk, all evidence they intend to present at the hearing, including any rebuttal evidence. The Clerk shall prepare paper copies for the Board, but shall not distribute any copies, paper or electronic, until the hearing is opened by the Chair. When the hearing begins, the Clerk shall send electronic versions of the evidence each party submitted for their primary case to all parties. If a party submitted rebuttal evidence, the Clerk shall send that evidence to all parties if, and only if, the party who submitted the evidence seeks to have the evidence introduced at the hearing. The parties may make arrangements with the Clerk to obtain paper copies of the evidence.

E. Prior to the opening of the hearing, the appellant, or the appellant's representative shall sign a waiver, in a form prepared by the Clerk, indicating their consent to the remote hearing and waiving any right to appearing in person before the Board. Such a waiver must be received by the Clerk before the hearing is opened and may be submitted with the evidence submitted pursuant to paragraph D, above. If a party does not consent to the remote hearing, the Board may require the party to execute an indefinite waiver of the requirements of Section 1604 of the Revenue and Taxation Code.