

**ASSESSMENT APPEALS BOARD REMOTE HEARING PROTOCOL**

**APPLICATION NO.:** \_\_\_\_\_ **APN/ACCOUNT NO.:** \_\_\_\_\_

**APPLICANT'S NAME:** \_\_\_\_\_ **HEARING DATE:** \_\_\_\_\_

Due to the ongoing COVID-19 pandemic and pursuant to Revenue and Taxation Code section 1616 and Executive Order N-63-20, dated May 7, 2020, the Assessment Appeals Board (Board) will convene assessment appeal hearings via Zoom Webinar, an online teleconferencing platform, beginning March 17, 2021.

1. By appearing at the remote hearing, you and any agent appearing on your behalf: (i) acknowledge that the remote hearing is in lieu of, and not in addition to, an in-person hearing; (ii) consent to appearing remotely in lieu of appearing in person; (iii) waive any claims related to the hearing being conducted remotely or any technological malfunction; and (iv) agree to comply with the requirements below.
  
2. If you do not agree to a remote hearing, you may request a postponement pursuant to the instructions under "POSTPONEMENT INFORMATION" on page 3. The request will be granted, provided that you also submit to the Clerk of the Board (Clerk) a signed waiver of the two-year statute of limitations. A signed waiver is a condition of your postponement request being granted. Your hearing will be postponed until such time as in-person hearings may safely resume, following all the State and local health official guidance.
  
3. **Email address:** Before the hearing, provide the Clerk an email address that can be used to communicate during the hearing, e.g., to send and receive rebuttal evidence and documents for witness impeachment, and for correcting errors. The attached hearing appearance confirmation form includes a space to provide your email address.
  
4. **Exhibits:**
  - a. At least three (3) business days prior to the hearing, Applicant and Assessor shall submit exhibits to the Clerk electronically at [AABHearing@cob.sccgov.org](mailto:AABHearing@cob.sccgov.org).
  - b. Name each document as follows: Applicant's First Name, Applicant's Last Name, Appeal Number, Title of the document, and number each document in sequential order.
  - c. For hard copy submittal, send to Assessment Appeals Board, c/o Clerk of Board, East Wing, 10<sup>th</sup> Floor, 70 W. Hedding Street, San José, CA 95110.

- d. If hard copies of the exhibits are submitted via USPS, or UPS, or FedEx, etc., they must be received by the Clerk at least seven (7) days prior to the hearing.
  - e. The exhibits shall be submitted in a complete format that the Clerk does not need to alter to copy and provide them to the Board. The Clerk will not provide the Board with the exhibits until the applicant's hearing is opened.
  - f. If any additional exhibits are admitted (such as impeachment exhibits), the party admitting the exhibit shall immediately email it to the Clerk, and it will be shown on the screen to the Board and all attendees.
5. **Findings of Fact:** You will receive written notice of the Board's decision. If you additionally desire to have the attorney for the Board prepare written Findings of Fact, you must make that request in writing before the hearing and mail a \$400 deposit at least seven (7) days prior to the hearing to Office of the County Counsel, Attn: Assessment Appeals, 9th Floor, 70 W. Hedding Street, San José, CA 95110. The deposit must be by check made out to the County of Santa Clara. The balance of the amount owing for Findings of Fact, which is charged at \$200.00 per hour of time expended by the attorney for the Board, will be requested once the Findings have been prepared, and the Findings will be mailed once that final payment has been received.
6. **Joining the hearing:** All attendees should join the Zoom hearing at least ten minutes prior to the scheduled hearing time to ensure they are able to access the hearing.
7. **Technological requirements:** All participants in the hearing should attempt to ensure they have: (1) a reliable internet connection capable of supporting video feeds; (2) a computer or personal tablet with a camera; (3) telephone and/or audio capabilities; and (4) access to a private, quiet room.
8. **Live video feed:** All members of the Board, the applicant or agent, and Assessor, and any witness (while testifying) are required to use their live video feed.
9. **Technological failures:** Hearing attendees should be able to hear all members of the Board, the applicant, the Assessor, any agents or attorneys representing each party, and any witnesses. If there are any technological failures that prevent the Board or parties from participating in the hearing, the Board will remedy the issue through a continuance or other available accommodation to ensure that the parties are able to present a full and complete record to the Board. Depending on the circumstances, a signed waiver of the two-year statute of limitations may be required for the hearing to be continued.
10. **Administration of oath:** All persons testifying shall be sworn in remotely. By appearing at the remote hearing, you agree not to challenge the validity of any oath because it was administered remotely.