

ASSESSMENT APPEALS BOARD

MEMBERS OF THE BOARD



COUNTY OF SAN MATEO

400 COUNTY CENTER, BOS 104 • REDWOOD CITY • CALIFORNIA 94063-1662
WEB PAGE ADDRESS: <http://www.smcgov.org/assessmentappeals>

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AGREEMENT TO WAIVE IN PERSON
ASSESSMENT APPEAL HEARING

APPLICATION NUMBER(s): _____

APPLICANT INFORMATION

Applicant Name: _____ Contact Name: _____

Mailing Address: _____ Contact Phone: _____

City: _____ State: _____ Zip: _____ Email Address: _____

WHEREAS, it is provided in Sections 1607 and 1610.2 of the California Revenue and Taxation Code that certain persons shall personally appear before the Assessment Appeals Board for the presentation of questioning and to hear evidence by the Board; and

WHEREAS, on May 7, 2020, California Governor Gavin Newsom caused to be issued Executive Order N-63-20; and

WHEREAS, Executive Order N-63-20 provides in pertinent part:

1) Any statute or regulation that permits a party or witness to participate in a hearing in person, a member of the public to be physically present at the place where a presiding officer conducts a hearing, or a party to object to a presiding officer conducting all or part of a hearing by telephone, television, or other electronic means, is suspended, provided that all of the following requirements are satisfied:

a) Each participant in the hearing has an opportunity to participate in and to hear the entire proceeding while it is taking place and to observe exhibits;

b) A member of the public who is otherwise entitled to observe the hearing may observe the hearing using electronic means; and

c) The presiding officer satisfies all requirements of the Americans with Disabilities Act and Unruh Civil Rights Act; and

WHEREAS, on June 17, 2020, the Public Health Officer for the County of San Mateo issued Order No. C19-11; which provides in pertinent part:

3. **Reasoning.** This Order is issued based on evidence of continued significant community transmission of COVID-19 within the County and throughout the Bay Area; continued uncertainty regarding the degree of undetected asymptomatic transmission; scientific evidence and best practices regarding the most effective approaches to slow the transmission of communicable

diseases generally and COVID-19 specifically; evidence that the age, condition, and health of a significant portion of the population of the County places it at risk for serious health complications, including death, from COVID-19; and further evidence that others, including younger and otherwise healthy people, are also at risk for serious outcomes. Due to the outbreak of the COVID-19 disease in the general public, which is now a pandemic according to the World Health Organization, there is a public health emergency throughout the County. Making the problem worse, some individuals who contract the virus causing the COVID-19 disease have no symptoms or have mild symptoms, which means they may not be aware they carry the virus and are transmitting it to others. Further, evidence shows that the virus can survive for hours to days on surfaces and be indirectly transmitted between individuals. Because even people without symptoms can transmit the infection, and because evidence shows the infection is easily spread, gatherings and other direct or indirect interpersonal interactions can result in preventable transmission of the virus.

WHEREAS, the undersigned taxpayer/agent desires to waive his/her/its rights to an in-person hearing under the aforesaid Section 1607 and 1610.2 of the California Revenue and Taxation Code;

NOW THEREFORE, it is agreed, by the undersigned taxpayer/agent that this matter may be heard via virtual hearing technology as ordered by the Assessment Appeals Board. This agreement shall bind the undersigned taxpayer/agent and any successors in interest and shall operate as an absolute waiver of any right to appeal a decision by the Assessment Appeals Board related to the hearing being held virtually. This waiver shall extend to any audio/video malfunctions related to this hearing.

AGREED TO:

DATE: _____

(Print Taxpayer's or Agent's Name)

BY: _____
(Signature of Taxpayer or Agent)

(Title of Signer and Agency Name)