



ASSESSMENT APPEALS BOARD

REQUEST TO SET ASIDE -

DENIAL DUE TO LACK OF APPEARANCE

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

REQUEST TO SET ASIDE DENIAL DUE TO LACK OF APPEARANCE

APPLICANT/AGENT INFORMATION

The applicant or his agent may file, on a form provided by the County of Mendocino, a written request for reconsideration of the denial of an application due to the lack of appearance by the applicant or his Agent, subject to the following:

1. The written request must be filed with the Clerk of the Board **no later than** thirty (30) days from the date of mailing of the Notification of Denial Due to Lack of Appearance.
2. The application for reconsideration must contain reasons constituting good cause for the failure to appear or to make a timely request for postponement.
3. The application for reconsideration must be signed by the applicant or his Agent with declaration under penalty of perjury that the statements contained therein are true.
4. A hearing will be scheduled at the next scheduled Board hearing to consider the applicant's request and to permit the applicant or his Agent to present oral testimony under oath substantiating applicant's claim of good cause for failure to appear or to make a timely request for postponement.
5. A favorable vote for reconsideration requires the affirmative vote of a majority of the Board members present. The Board's denial of reconsideration is final and will be scheduled for a subsequent meeting date.
6. An applicant who fails to request reconsideration within the period set, or whose request for reconsideration is denied, may file an appeal of the base year value during the next regular filing period in accordance with Revenue and Taxation Code Section 80, unless it has been more than four (4) years since the base year was set.
7. A copy of this procedure shall be mailed to an applicant whose protest has been denied for lack of appearance.

ADOPTED: 12/5/85; Amended 7/21/86; Amended 4/21/89