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A Government Relations Firm

Marc A. Aprea
Chris Micheli

Sacramento, CA
Los Angeles, CA

February 26, 2018

The Honorable Diane Harkey
Chair
State Board of Equalization
450 N Street
Sacramento, CA 94279-0064

**RE: Tuesday, February 27, 2018. BOE Meeting
Agenda Item M 1 - Establish Constitutional and Related Statutory Matters
as a Standing Agenda Item.**

Dear Chairwoman Harkey:

On behalf of the California Alliance of Taxpayer Advocates ("CATA"), we want to again thank you and the other Members of the State Board of Equalization where at your August 29, 2017, Board Meeting you unanimously directed staff to initiate an "expedited" interested parties process to address the issues CATA has raised with the BOE on multiple occasions since we first wrote to you on September 26, 2016. In that 2016 letter we described the unfair and inconsistent assessment and assessment appeals processes in counties around the state. Specifically, we requested that the BOE exercise its authority to provide counties and taxpayers guidance and oversight. Our concerns continue to fall into three categories: (1) Information exchanges; (2) Improper rejection of appeal applications; and (3) Continuous hearing dates.

Your direction at the August 29, 2017 Board Meeting set in motion a meeting with members from CATA, CAA and CACEO on December 18, 2017, to discuss concerns/issues related to the assessment appeals process.

However, in our January 19, 2018 letter to David Yeung, we expressed CATA's great disappointment that at the outset of the December 18 meeting it was announced there would be no "Interested Parties" Process, rather that the December 18 meeting and any subsequent meeting would be informal meetings. We were further disappointed that even before this meeting was concluded and all the issues aired, staff opined that there would likely be no regulatory changes, only the prospect of a Letter to Assessors.

Subsequent to the January 19 letter we have reached out to staff on two occasions to follow up on the December 18 meeting. We have yet to hear back.



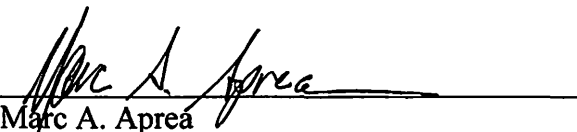
We, therefore, wish to express our encouragement and support for Board Member Horton's motion. In Mr. Horton's February 9, memorandum to Board Members he states, "The impetus for this proposal is to publicly address concerns expressed by California assessors, California Alliance of Taxpayer Advocates, and Cal Tax to ensure uniformity and continuity of local property tax administration."

It has been 18 months since we first wrote to you. It has been 6 months since the Board unanimously directed staff to initiate an expedited interested parties process to address the issues CATA has raised with the BOE. It is our hope that this effort by Board Member Horton will result in the Board addressing these issues in an expedited fashion and will not prove to be yet another false start.

CATA is prepared now, as it was on September 26, 2016, and at all times since to work with representatives of CAA, CACEO, BOE staff and BOE Members to address the issues taxpayers have before county assessors and Assessment Appeals Boards around the state.

Thank you.

Sincerely,


Marc A. Aprea

Hon. Jerome E. Horton, Member, State Board of Equalization
Hon. Fiona Ma, Member, State Board of Equalization
Hon. George Runner, Member, State Board of Equalization
Hon. Betty T. Yee, State Controller
Charles W. Leonhardt, Plumas County Assessor, CAA President
John McKibben, California Association of Clerks and Election Officials
Dean R. Kinnee, Executive Director, State Board of Equalization
David Yeung, Chief, Property Tax Department - County Assessed Properties Division,
State Board of Equalization
Angie Berry, Senior Specialist Property Appraiser, State Board of Equalization
Margie Wing, Senior Specialist Property Appraiser, State Board of Equalization