



**CALIFORNIA**  
Tax Reform Association

**californiataxreform.org**

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Sacramento, CA 95814

**CTRA Member Organizations:**

American Federation of State,  
County and Municipal Employees

CA Budget & Policy Center

CA Federation of Teachers

CA Labor Federation

CA Nurses Association

CA Professional Firefighters

CA School Employees Association

CA Teachers Association

Common Sense Kids Action

Community Economics, Inc.

Professional Engineers in  
California Government

Public Employees Union Local 1

Service Employees Intl Union

The Honorable George Runner, Chairman  
State Board of Equalization  
240 N Street  
Sacramento, CA 94814

July 23, 2018

**RE: State Board of Equalization Meeting, July 24, 2018  
Agenda Items L1 and L2**

Dear Chairman Runner:

The California Tax Reform Association has significant concerns with Agenda Items L1 and L2, to be discussed at the July 24 meeting of the BOE. Our board is specifically concerned with the changes to regulations that would limit the County Assessors' ability to successfully request and exchange information with California's taxpayers.

CTRA sees the proposed changes as a clear attempt by large tax payers to unfairly gain an advantage as it relates to assessment appeals.

Limiting the exchange of information process may negatively affect both the counties' and taxpayers' ability to stipulate appeals, and could potentially undermine the efficient operation of government. Furthermore, these regulatory changes may hinder the government's duty to provide uniformity and equal protection of property taxation.

Many counties have a sizeable percentage of appeals that are either withdrawn or stipulated after the exchange process. Stipulating can be an important part of the appeals process that saves time, energy and the cost of an appeal hearing. Limiting the exchange of information process undermines the counties' ability to work effectively with the public and equalize assessments and processes. The proposed changes may also block the taxpayers' and county's ability to reach an effective and satisfactory conclusion outside of a formal appeal hearing.

Additionally, these proposals may create significant burdens for California's taxpayers. The changes outlined in the proposals will likely result in more frequent use of an assessor's subpoena power to obtain the necessary information, resulting in unnecessary costs and inefficiencies for assessors, courts, applicants and taxpayers.

We thank you for the opportunity to express the concerns of the members of the California Tax Reform Association and welcome any questions you may have.

Sincerely,

Roy Ulrich  
Executive Director  
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Samantha Corbin  
Legislative Advocate  
916-862-0941

cc: Honorable Members of the California State Board of Equalization