



**OFFICE OF THE ASSESSOR  
COUNTY OF MONO**

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July 23, 2018

**Via Email Only**

Honorable George Runner, Chairman  
State Board of Equalization  
240 N Street  
Sacramento, CA 94814  
george.runner@boe.ca.gov

RE: State Board of Equalization Meeting, July 24, 2018  
Agenda Item L1

Dear Chairman Runner:

This letter states my opposition to the proposed changes, drafted by California Alliance of Taxpayer Advocates ("CATA"), to property tax regulations listed as Item L1 on the State Board of Equalization Agenda for July 24, 2018.

I have many concerns about the recent proposed changes, but of highest concern is the fact that many of the proposed changes seek to undermine or interfere with an Assessor's ability to carry out his or her statutorily mandated duties. Specifically, the proposed changes to Property Tax Rule 305.1 are in direct conflict with crucial provisions of the Revenue and Taxation Code such that an Assessor's access to crucial information necessary to equalize the assessment roll will be severely limited.

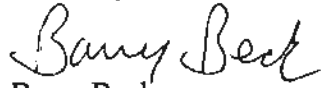
Restricting the exchange of information in such a way will thwart the stipulation process, which is a process relied upon heavily by Mono County, as a majority of its appeals are withdrawn or stipulated to following the exchange of information initiated under current law. The ability to stipulate is as beneficial to the taxpayer as it is to the Assessor in that it avoids the potentially high costs of an appeal hearing.

The need for data from taxpayers for purposes of assessment appeals hearings will not change, so if the proposed amendments are ultimately adopted and implemented, Assessors will be forced to utilize their subpoena power, which will cause further delays and inefficiencies in the process.

The proposed changes, if adopted, will be detrimental to an Assessor's conduct of business and to a taxpayer's right to a timely resolution of an assessment appeal. I strongly urge you to vote against the

adoption of these proposed changes and continue engaging in the interested parties process so that a more collaborative outcome may be reached.

Sincerely,



Barry Beck

Assessor, County of Mono

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