



OFFICE OF RICHARD N. BENSON
ASSESSOR - RECORDER - COUNTY CLERK

Richard N. Benson
ASSESSOR - RECORDER -
COUNTY CLERK

July 20, 2018

Mailing Address:
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Honorable George Runner, Chairman
State Board of Equalization
240 N Street
Sacramento, CA 94814

Administrative Office
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San Rafael, CA 94903
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assessor@marincounty.org

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

Assessor
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assessor@marincounty.org

Dear Mr. Runner:

In my opinion it would be a serious mistake for you, or other members of the Board, to adopt the proposed regulations referenced above. I urge you to study these matters more carefully, vote against adoption, and consider other options that better serve the taxpayers of California. There are many detailed reasons to oppose adoption, but the major reasons are:

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1. California Attorney General Opinion 84-1104 (July 30, 1985) clearly states the essential need for assessors to collect and use confidential information for the efficient conduct of government business. And, that these provisions “constitute an integral aspect of the state’s sovereign power to collect taxes.” Also, “the collection of taxes is not the mere collection of a debt, but a sovereign act of the state to be exercised as prescribed by the Legislature.” (People v. Central Pac. R.R. Co. (1895) 105 Cal. 576, 588-589, affd. 162 U.S. 91) The proposed regulation will interfere and compromise assessors’ duty to conduct the business affairs of the Counties and State of California and lead to a lack of uniformity in the assessment of property.

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2. There will be unintended consequences for subpoenas and costs which California taxpayers will ultimately bear. Most assessors struggle to obtain actual, and factual, information from taxpayers or tax agents in contested assessment appeals. This proposal will likely result in more frequent use of an assessor’s subpoena power to obtain the necessary information, resulting in unnecessary costs and inefficiencies both to assessors, courts, applicants and taxpayers in general.

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3. The prospect looms that there will be lost legitimate tax revenue due to cost avoidance outcomes.

CRS Dial 711
www.marincounty.org/arcc

4. I cannot imagine a more motivating incentive to justify a split roll initiative than one which is likely to further shift the balance of the property tax burden from commercial to residential taxpayers.

Lastly, I want to thank you for engaging in the interested parties process regarding this matter and I encourage you to continue pursuing it. While that may take more time to reach resolution, it is likely to have a more collaborative outcome overall. In my 33 years of assessment experience, I have not seen that compromising or capitulating to a bad idea can transform it to a good one.

Sincerely,



Richard N. Benson
Assessor-Recorder-County Clerk

cc: Members, California State Board of Equalization
Dean R. Kinnee, Executive Director, California State Board of Equalization
Joann Richmond-Smith, California State Board of Equalization Proceedings
Charles Leonhardt, CAA President, Plumas County Assessor