



## Office of Tom J. Bordonaro, Jr., County Assessor

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July 23, 2018

Dean Kinnee, SBE Deputy Director  
450 N Street MIC: 73  
Sacramento, CA 95814

Re: Concerns Regarding Items L1 and L2 on SBE Agenda for July 24, 2018

Dear Mr. Kinnee,

I am writing this letter to you to express my serious concerns regarding proposed changes to property tax regulations that recently appeared as Items L1 and L2 on the State Board of Equalization Agenda for July 24, 2018.

As the Assessor of San Luis Obispo County, I am especially concerned about the changes limiting the ability of the Assessor to collaborate and engage with the property taxpayer to arrive at a fair value through the stipulation process. As Assessors, we are required to present facts to our local Boards of Equalization as to why we have arrived at a stipulated value. If the mechanisms to acquire factual information from our taxpayers is weakened or abandoned, we will be unable to reach a stipulated value. Instead the Assessor and the taxpayer will be required to appear before the local Board to present evidence-when the matter could have been resolved with a stipulation to value. Discovery is a necessary part of the appeal process and resolves more differences at the least cost to the County and the taxpayer.

As a medium size County several of the proposed changes will be unworkable and create hardships for the Clerk and Assessor and in process create unfunded mandates for meetings not on our appeals Board calendar.

This change to existing regulation does not seem to enhance the process for taxpayers overall and I urge you to continue with the interested parties process and reach a solution that benefits the majority of taxpayers in the State of California.

Sincerely,

Tom J. Bordonaro, Jr.  
San Luis Obispo County Assessor

LG:hmb