

CARMEN CHU
ASSESSOR-RECORDER



SAN FRANCISCO
OFFICE OF THE ASSESSOR-RECORDER

July 23, 2018

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

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

Dear Chair Runner:

I write in my capacity as San Francisco Assessor to express concerns regarding the proposed rules changes around the assessment appeals process. If adopted in its entirety, the proposed rules changes will have a negative impact on my office's and our State's ability to serve California taxpayers. Several of the proposals run counter to State law and would undermine assessors' ability to carry out their duties in the public interest.

In reviewing these proposed rules changes, we raise two chief concerns. First, the rule changes, specifically § 305.1(e), conflict with existing law which enables assessors to gather information supportive of our responsibility to arrive at fair and accurate valuations. The changes undermine the ability to collect information and interfere with essential discovery tools which were intended and codified within the Revenue & Taxation Code § 441(d), 442, 454, 461, 462(a), and 468.

In addition to impeding lawful mechanisms for discovery, the proposed rules changes would affect the efficacy of procedures to prepare for and schedule appeals hearings. This will result in inefficiencies for taxpayers, appeals boards, and clerks, as well as assessors. In San Francisco, prehearing conferences are valuable for all parties involved. They afford both sides, especially self-represented taxpayers, an opportunity to better prepare for hearings and in some cases, a juncture to resolve issues before even advancing to a formal hearing. The proposed changes contemplated as § 305.2(b), 323(c), and 323(d) collectively diminish the current procedures ensuring taxpayers are adequately prepared and assessors sufficiently informed to have a productive hearing before appeals boards. Instead the BOE should consider tools that help local assessment appeals boards with their ability to gather meaningful information.

Fair administration of our State's property tax laws is critical. It is critical to the taxpayers we serve who deserve a fair and accurate assessment based on information and it is critical to the public at-large who demand accountable governance of taxation which fund vital local services and public education. Considering these concerns, I urge the Board to reject proposed rule changes: § 305.1(e), 305.2(b), 323(c) and 323 (d).

Thank you,

A handwritten signature in cursive script that reads "Carmen Chu".

Carmen Chu
San Francisco Assessor-Recorder

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