



July 17, 2018

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

RE: BOE Agenda Item L1. Discussion of, and proposed changes to Regulations 302, The Board's Function and Jurisdiction; 305, Application; 305.1, Exchange of Information; 305.2, Prehearing Conference; and, 323, Postponement and Continuances +Ms. Ma

Dear Chairman Runner:

As a property tax practitioner, I am writing to support item L1 and that the proposed changes to Rule 302, 305, 305.1, 305.2 and 323 be published and that the California State Board of Equalization (BOE) hold public hearings on the proposed regulatory action, consider written and oral testimony and ultimately adopt regulatory changes before the end of this calendar year.

There is a need for uniformity between County Assessors and Assessment Appeals Boards throughout the State of California. In addition, it is important for the BOE to recognize a taxpayer's fundamental right to "due process" and a timely hearing once an assessment appeal application has been filed. Recent information has shown that several counties throughout the State are postponing, delaying, or in rare instances denying appeal applications on the sole basis that a taxpayer has failed to adequately respond to an Assessor's 441(d) request for information. In addition, pre-hearing conferences are being scheduled with the sole or primary goal to compel the taxpayer to comply with a County Assessor's 441(d) request for information before an evidentiary hearing will be scheduled. Existing Revenue & Taxation Code (RTC) Section provisions currently provide both Assessors and Assessment Appeals Boards with remedies to pursue in the event a taxpayer fails to comply with an assessor's 441 (d) request for information. Therefore, these proposed regulations offered by BOE Member Ma are made to clarify and support existing law which does not authorize Assessment Appeals Boards or Assessors to deny taxpayers their rights to due process.

I express my support for BOE Agenda Item L1. We thank you in advance for your consideration in this matter.

Sincerely,


Sean P. Keegan
EVP & Principal

cc: Members, California State Board of Equalization

PROPERTY TAX ASSISTANCE Co., INC.
16600 WOODRUFF AVE., SUITE 210 • BELLFLOWER, CA 90706
PHONE: (562) 920-1864 • FAX: (562) 920-5775
www.property-taxes.com • retd@property-taxes.com