INDEPENDENT TAX REPRESENTATIVES, LLC

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July 17, 2018

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

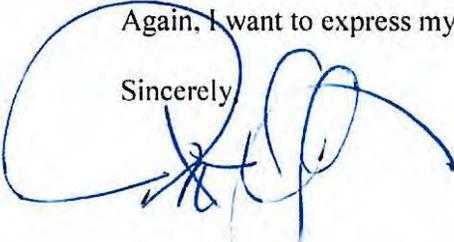**RE: BOE Agenda Item L1. Discussion of, and proposed changes to Regulations...Ms. Ma**

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 Board 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 an assessor's 441 (d) request for information before an evidentiary hearing will be scheduled. Existing Revenue & Taxation Code provisions currently provide 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 the rights to due process.

Again, I want to express my support for BOE Agenda Item L1. Thank you for considering my views.

Sincerely,

Mark Ong, CMI
Managing Director
cc: Members, State Board of Equalization