



**JEFFREY PRANG**  
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July 23, 2018

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

Dear Chairman Runner:

**JULY 24, 2018 HEARING, BOE AGENDA ITEM L1**

As the Assessor of the County of Los Angeles, I am registering my strong objection to the proposed changes to the Property Tax Rules outlined in Item L1 on the State Board of Equalization Agenda of July 24, 2018. The proposed changes will undermine the efficient operation of my office and interfere with the broad discovery tools granted to assessors by the California Legislature to identify and assess all taxable property in this state. Most importantly, the proposed rule changes will significantly interfere with and dangerously impede the ability of my office to carry out its duties as prescribed under the State Constitution and California law.

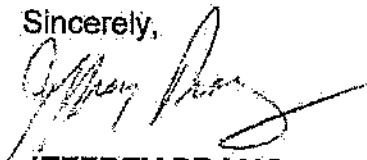
As such, we request that your Board remove Agenda Item L1 and let the Interested Parties (IP) process continue as scheduled on August 16, 2018, for the following reasons:

1. The Board of Equalization (BOE) staff have already begun holding meetings and discussions in furtherance of the IP process that address the issues presented in Agenda Item L1. Comments from the California Taxpayers Association (CalTax), California Alliance of Taxpayer Advocates (CATA), the California Assessors' Association (CAA), and the California Association of Clerks and Election Officials (CACEO) were memorialized and transmitted by BOE staff in a Discussion Document dated March 23, 2018. The first IP meeting was held on April 25, 2018, and a second meeting is scheduled for August 16, 2018.
2. Most notably, the BOE staff have NOT agreed to CalTax or CATA's recommended changes, but in fact have countermanded many of their complaints and agreed with a majority of CAA and CACEO's responses.

3. Approving changes to rules and regulations now while the IP process is ongoing disrupts and undermines the long established process promulgated by your Board to discuss and collaboratively resolve issues of this importance. Additionally, such short notice to review and evaluate the misguided and statutorily inconsistent changes fail to provide assessors or the public adequate time to comprehend their significance or disruptive impact.
4. The rule changes, if enacted, will increase costs for California taxpayers. Assessors already struggle to obtain actual and factual information from taxpayers and tax advocates/agents in contested assessment appeals. These rule changes will result in more frequent use of an assessor's subpoena power to obtain the necessary information, resulting in added costs, process delays, and inefficiencies both to assessors, courts, applicants, and taxpayers in general, and particularly to tax advocates/agents.
5. The rule changes will result in loss of legitimate tax revenue due to loss of accuracy in conducting valuation assessments by assessor staff.

If the BOE approves the rule changes outlined in Agenda Item L1, the CAA members and my office, in particular, will have no choice but to file a Section 538 legal action to prohibit this overreach of authority that directly interferes and diminishes the statutory duty the assessors uphold to assess all taxable property at its full cash value.

Sincerely,



**JEFFREY PRANG**  
Assessor

JP:SHK:EY:ac

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  
Acting Executive Officer of the Board (Celia Zavala)  
County Counsel (Mary Wickham)