



# COUNTY OF YOLO

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

Dear State Board of Equalization Board Members, Ms. Yee and Mr. Kinnee:

I write to express my deep concern with the proposed rules in Items L1 and L2 on tomorrow's SBE agenda. Although I join with the points by those representing Assessors and Assessment Appeals Boards from around the state, there are three points I would like to emphasize.

First, the SBE Board Members should always keep in mind that the local Boards of Equalization – whether the Board of Supervisors or the Assessment Appeals Boards – are constitutional, quasi-judicial

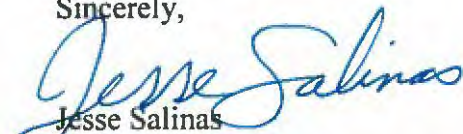
bodies. For assessment issues, they are the court, and they take their responsibilities seriously. What is implicit in the proposed rules is that the AABs cannot fairly administer the judicial process they oversee. That viewpoint is wholly inconsistent with my experience in dealing with AABs.

Second, not only are many of the proposed rules inconsistent with provisions in the Revenue and Taxation Code, they are unnecessary. The Constitution affords each County the power to adopt procedural rules. *See* Cal Const. Article XIII, Section 16. In addition, taxpayers are protected by constitutional due process to ensure they are afforded a fair hearing. If a party was not given due process, the ruling will be overturned.

Third, the proposed rules will undermine the core function of every Assessor and every Assessment Appeals Board: to determine the taxable value of property. These rules would force Assessors and AABs to make valuation decisions on incomplete information, meaning that other taxpayers will carry a disproportionate burden and local agencies will not receive the funding they need.

In sum, I strongly encourage you to vote against the proposed rules. Please feel free to contact me if you have any questions.

Sincerely,



Jesse Salinas  
Yolo County Assessor