



**Sacramento County**  
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July 23, 2018

Honorable George Runner, Chair  
State Board of Equalization  
240 N Street  
Sacramento, CA 95814

Re: July 24, 2018 State Board of Equalization Meeting, Agenda Item L1

Dear Chairman Runner:

The proposed revisions to the regulations contained within Item L1 on the July 24, 2018 BOE meeting agenda are seriously flawed from both a procedural and substantive perspective. Adoption of the proposed revisions as currently drafted would create an untenable conflict between the controlling Revenue and Taxation Code assessment appeal statutes and the regulations, while potentially undermining the existing information discovery process to the public detriment.

Procedurally, placing this item on the agenda without prior notice to the California Assessor's Association or individual assessors is counter to the Interested Parties Process and well established BOE policy. Proceeding in such manner would create a strong ground for a legal challenge to the adoption process.

Substantively, the proposed regulation revisions appear to be an attempt to circumvent and subvert the Revenue and Taxation Code sections which govern the production of taxpayer information for appeal hearings. Such attempt is contrary to California law. As stated by the California Supreme Court, to the extent a regulation conflicts with the Revenue and Taxation Code, "well-settled principles of administrative law proscribe its enforcement." (*Pacific Southwest Realty Company v. County of Los Angeles* (1991) 1 Cal.4th 155, 171.)

In the most egregious example of this effort, the proposed amendment to Property Tax Rule 305.2(b) would prohibit an assessment appeals board from continuing a prehearing conference to compel an applicant to respond to a Revenue and Taxation Code 441 information request. This proposal is in direct conflict with Revenue and Taxation Code 1604(c)(2), which expressly provides the general two-year limit for hearing an appeal does not apply where an applicant has failed to provide full and complete information as required by law. Similarly, the proposed amendment to Rule 323(c) would prohibit a board from postponing a hearing solely on the ground that the applicant did not respond to a Revenue and Taxation 441 request. Such amendment is also clearly contrary to the Legislature's intent, as expressed in section 1604(c)(2).

Given the circumstances, I urge you to oppose the revisions as currently drafted and allow for continuation of the existing Interested Parties Process in order to ensure the regulations properly correspond with the Revenue and Taxation Code and allow for fully informed, timely appeal hearings.

Sincerely,

Christina Wynn  
Sacramento County Assessor

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