CALIFORNIA ALLIANCE
OF TAXPAYER ADVOCATES

August 29, 2018

Senator George Runner, Chairman
State Board of Equalization, 1st District
Sacramento Office
500 Capitol Mall, suite 1750
Sacramento, CA 95814

Re: CATA Response to Los Angeles County Assessor's August 20, 2018 Letter
Proposed Amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323

Dear Chairman Runner:

Please find attached the California Alliance of Taxpayer Advocates (CATA) responses to the issues raised by Los Angeles County Assessor Jeffrey Prang in his letter to you dated August 20, 2018. CATA's responses appear in the order of issues set forth in Assessor Prang's letter.

Sincerely,

Sean Kelley
President

Attachment (CATA Responses to L.A. Assessor's Aug. 20, 2018 Letter to Chairman Runner)

cc: Honorable Fiona Ma, Member (w/ Attachment)
Honorable Diane Harkey, Member (w/ Attachment)
Honorable Jerome Horton, Member (w/ Attachment)
Honorable Betty T. Yee, State Controller
c/o Deputy Controller Yvette Stowers (w/ Attachment)
Dean Kinnee, Executive Director (w/ Attachment)
Henry D. Nanjo, Chief Counsel, Legal Department (w/ Attachment)
Joann Richmond-Smith, Chief, Board Proceedings Division (w/ Attachment)
CATA Board of Directors

CALIFORNIA ALLIANCE OF TAXPAYER ADVOCATES (CATA)
RESPONSE TO LOS ANGELES COUNTY ASSESSOR JEFFREY PRANG
LETTER TO CHAIRMAN RUNNER DATED AUGUST 20, 2018

1. Revenue and Taxation Code section 441(d) "Non-Compliance Hearings" by local Boards

A. *The Los Angeles County Assessor (LAC Assessor) does not move to deny appeals on a taxpayer's failure to comply with these requests, and nor does the Los Angeles County Assessment Appeals Board (LA AAB) hold these hearings.*

CATA Response: Although Los Angeles County may not move to deny appeals based on a taxpayer's failure to comply with an assessor's 441(d) request for information, CATA has demonstrated that many other counties have threatened taxpayers with a postponement or an outright denial of their appeal application for a taxpayer's failure to fully comply with these requests. The lack of uniformity from one county to another is a major issue that CATA has raised on behalf of taxpayers throughout California. The fundamental right of a taxpayer's rights to due process is equally important.

B. *LA AAB holds pre-conference hearings.*

CATA Response: CATA agrees that pre-hearing conferences are beneficial for complicated properties, however pre-hearing conferences have recently been utilized by some counties for all properties including those of much smaller less complicated commercial properties and even homeowners to compel the taxpayers to comply with assessor 441(d) requests for information. These pre-hearing conferences may result in a denial of the appeal application if a taxpayer fails to comply with an assessor's 441 (d) requests for information; or a hearing will not even be scheduled until after full compliance with the assessor's request has been made by the taxpayer.

C. *However, by law, assessor appraisals of value are presumed correct, and a taxpayer has only themselves to blame when it comes to satisfying their burden of persuasion. That is the consequence courts accord for failure to provide information to the assessor in order to conduct an accurate assessment. (Simms v Pope, (1990) 218 Cal. App. 3d 47) To clarify this point in the Rules, I recommend that if the Board of Equalization (Board) approves this change, that the Board also inform taxpayers of this judicial standard.*

CATA Response: CATA agrees on the importance of providing relevant information in the assessment appeals process. However, the issue is the misapplication of law through improper procedure, by both the assessors and appeals boards, when attempting to secure requested information.

2. Assessors' practices in issuing Section 441(d) information requests:

A. *CATA alleges that some county assessors have engaged in harsh practices in issuing Section 441(d) requests. In prior meetings, the Board has commended LAC Assessor for their letters.*

CATA Response: CATA has provided numerous examples that demonstrate how some county assessors have engaged in harsh practices in issuing Section 441(d) information request letters. This fact has already been acknowledged in correspondences from CAA and Larry Stone, Santa Clara County Assessor. CATA has "commended" the 441 (d) information request letters issued by Los Angeles County as exemplary because they correctly cite the law in accordance with Section 441(d) and 441(h); and moreover, because they contained no threats to the taxpayer of a possible continuance or denial of their appeal application; nor did they include any language regarding the possibility of civil or criminal sanctions.

B. *Therefore, proposed rule changes may have consequences to our procedure that may negatively impact taxpayers. For example, CATA's recommendation to Rule 305.1(e) to require requests be made, in writing, no less than 20 days prior to a hearing does not work in Los Angeles County. Due to the vast amount of cases that are scheduled with the LA AAB, it is typical that informal request for information to taxpayers within days of a calendar hearing result in resolution of the cases. If a writing is required no less than 20 days it is conceivable that cases would be continued at the detriment of the taxpayer who could have provided information shortly after a request for information by the assessor.*

CATA Response: CATA fails to see the nexus being proposed by the Los Angeles County Assessor as to how the proposed rule changes might negatively impact taxpayers. The requirement that Section 441(d) requests be made in writing no less than 20 days prior to a hearing DOES NOT preclude the assessor from making requests after this time frame. If a request is made by the assessor after the 20-day time period and the taxpayer provides the requested information which results in a successful resolution of the appeal then all parties will be satisfied. The 20-day time limit is only provided as a protection against any proposed consequences against the taxpayer before the assessment appeal board. In addition, there is nothing in the R&T Code that would allow for a continuance simply because the taxpayer has failed to respond to an assessor request for information under Section 441(d).

3. Assessors requests for hearing continuances

A. *It is alleged that some counties ask for a continuance after a taxpayer has presented evidence. In Los Angeles County, it is the LA AAB, after hearing the arguments who determines whether a hearing may be continued.*

CATA Response: CATA agrees that the AAB has the authority to grant a continuance regarding an appeal application. However, some counties request continuances, after the taxpayer has presented their case, to provide more time to prepare the assessor's case,

cross-examination of the applicant and rebuttal of the applicant's case. Unfortunately, the same advantage is not afforded the applicant.

B. *Typically, a hearing will be continued on behalf of the taxpayer to allow them to collect more information for the assessor.*

CATA Response: This statement by the assessor is irrelevant to the issue being raised which is an assessor's request for a continuance.

C. *However, if the taxpayer has provided new information at the hearing, the assessor will ask the LA AAB for a continuance to review the information.*

CATA Response: If the taxpayer has provided new information the assessor has a right to request a continuance in accordance with Section 441(h), however this is not the scenario that is being presented here. The Los Angeles County Assessor fails to address a circumstance whereby a continuance is being requested by the assessor immediately after the taxpayer has presented his case AND the taxpayer has not introduced any new information which had not been previously requested by the assessor. It is clear that the argument put forth by the Los Angeles County Assessor does not address the issue regarding an assessor's request for a hearing continuance after the taxpayer has already presented his case (without introducing any new information which had previously requested by the assessor) AND the assessor requests a continuance.

4. Assessors' use of confidential information obtained from one taxpayer through a Section 441(d) request in proceedings before local Boards by other taxpayers

A. *To fulfill its mandate, assessors use the best and most credible data it has available to fully assess property at is full value. That information may come from many different sources, like Costar and other analytical databases. Many times that information comes from its own database it maintains. This is no different than a taxpayer relying on a cap rate pulled from CoStar to justify a certain valuation.*

CATA Response: It is radically different from a taxpayer relying on a cap rate from CoStar (a publicly available database of market information). The simple but undeniable difference is that both parties have equal access to view and verify the information provided by CoStar, and the Assessor's Office frequently does so. The taxpayer is specifically being denied the opportunity to view and verify the "confidential information" the assessor is presenting from its own database. In addition to the obvious inequity against the taxpayer, there may be clerical errors or omissions in the data being presented by the assessor which could never be discovered by the taxpayer or the assessment appeals board due to the secretive nature in which the redacted information is being presented. This practice is a violation of due process.

B. *In fact, the Uniform Standards of professional Appraisal Practice (USPAP) mandates its members maintain client confidentiality too.*

CATA Response: USPAP standards do not allow the introduction of redacted information in the appraisal of a property that cannot be independently verified.

C. *The bottom-line is: Eliminating the ability of assessor to use information of other taxpayers as part of an appraisal will prevent assessors to accurately evaluate the property thus relying on the taxpayer's opinion of value which can be drastically different from that of the assessor's opinion. See Exhibit A.*

CATA Response: The proposed regulations DO NOT preclude the ability of the assessor to use information from other taxpayers as part of their appraisal process. The regulations correctly require that the assessor obtain the permission of the taxpayer who owns that proprietary information which the assessor is seeking to utilize in the appeal process with another taxpayer. The assessor has the choice to obtain the requisite permission or prepare their case in the same manner as the applicant – relying on publicly available data. CATA fails to understand how this would require the AAB to rely on the taxpayer's opinion of value versus the assessor's opinion of value and therefore create a "potential loss" in assessed values. The AAB will give the appropriate weight to the market evidence as presented by both parties and this should not make the assessor less successful.

Further, the "potential loss" information referenced in Exhibit A is grossly overstated as it appears to be based on the applicant's opinions of value as listed on assessment appeal applications. The Los Angeles County Assessor is fully aware that the applicant's opinion of value is merely a temporary placeholder on the application and is typically below what is ultimately presented in the appeal process - long after the application was filed – and not the same as the resulting value either by settlement or through a decision by the appeals board. For example, according to data obtained from the Los Angeles County Assessment Appeals Board, as of May 2018, the average 2017/18 reduction granted in the appeal process was 9.27%. This directly conflicts with the Assessor's estimate of a 48.5% reduction in their Exhibit A. Using the application values for this purpose is wholly inappropriate and significantly overstates their conclusion. In conclusion, the theory that the Regulation changes will place the Assessor at a relative disadvantage to the taxpayer, and result in a loss in tax revenue, is incorrect and misleading.

5. Taxpayer authorizations for the filing of assessment appeal applications

A. *LA AAB already allows for on-line assessment appeal applications. One size cannot fit all, and it would be irrational to think that what works in LA County with its 40,000 annual appeal will work in counties the fraction of the size.*

CATA Response: The standards regarding the requirements of filing an appeal application on-line only apply to those counties with on-line filing and should be relatively easy to accomplish regardless of how many appeal applications that are filed in any particular county.

CALIFORNIA ALLIANCE
OF TAXPAYER ADVOCATES

August 29, 2018

Mr. Dean R. Kinnee
Executive Director
State Board of Equalization
450 N Street, MIC: 73
P.O. Box 942879
Sacramento, CA 94279-0073

Re: CATA Response to Los Angeles County Assessor's August 17, 2018 Letter
Proposed Amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323

Dear Mr. Kinnee:

Please find attached the California Alliance of Taxpayer Advocates (CATA) responses to the issues raised by Los Angeles County Assessor Jeffrey Prang in his letter to you dated August 17, 2018. CATA's responses appear in the order of issues set forth in Assessor Prang's letter.

Sincerely,

Sean Kelley
President

Attachment (CATA Responses to L.A. Assessor's Aug. 17, 2018 Letter to D. Kinnee)

cc: Senator George Runner, Chairman (w/ Attachment)
Honorable Fiona Ma, Member (w/ Attachment)
Honorable Diane Harkey, Member (w/ Attachment)
Honorable Jerome Horton, Member (w/ Attachment)
Honorable Betty T. Yee, State Controller
c/o Deputy Controller Yvette Stowers (w/ Attachment)
Henry D. Nanjo, Chief Counsel, Legal Department (w/ Attachment)
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CALIFORNIA ALLIANCE OF TAXPAYER ADVOCATES (CATA)
RESPONSE TO LOS ANGELES COUNTY ASSESSOR JEFFREY PRANG
LETTER TO DEAN R. KINNEE DATED AUGUST 17, 2018

I. Rulemaking Circumvents the IPM Process
(Pages 2-4)

A. SBE Should Proceed with Informal IPM Process and Forego Formal Rulemaking
(Pages 2-3)

CATA Response: Although the informal IPM process has been effective in the past, the process has not been an effective means of addressing the issues raised by CATA. The IPM process only works when all participants are motivated to reach a result. The CAA was not motivated to do so here. As a result, the process was extremely slow, and some participants were able to delay the process for 22 months. The first IPM was not held until April of this year, one and one-half years after CATA requested and the SBE indicated it wished to commence the process. The history of the IPM process in this matter is detailed in prior letters submitted by CATA.[1] Despite the assessor's characterization of CATA as *"a few advocates who represent big business"*; CATA is in fact comprised by numerous independent professional organizations who represent the interests of thousands of California taxpayers. The overwhelming majority of these taxpayers are small to medium size business and property owners whose rights to due process are currently being negatively impacted throughout the State.

B. CATA's Petition Cannot Satisfy Requirements for Rulemaking
(Pages 3-4)

CATA Response: The proposed amendments to the Property Tax Rules must satisfy the requirements for rulemaking in the Administrative Procedures Act (APA), and CATA asserts that the proposed amendments meet those requirements. Those requirements are: (1) Efficacy (proposed regulations effectively carry out the intended purpose); (2) Consistency (proposed regulations are consistent or compatible with, and not in conflict with, existing state and federal laws); (3) Economic/Cost Impact (determine what effect, if any, the proposed regulations will have on businesses, persons, and government agencies). The SBE must be cognizant of these requirements in reviewing and approving the proposed Property Tax Rule amendments. However, the Office of Administrative Law (OAL) is charged with determining whether these requirements in the APA have been met.

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[1] The L.A. Assessor's letter states that CATA has only referenced "vague anecdotes regarding isolated instances of alleged county wrongdoings." In the next few weeks, CATA will provide specific information from matters heard by the L.A. County Assessment Appeals Board demonstrating the need for the Property Tax Rules proposed by CATA. The L.A. Assessor also contends (Letter, fn. 2) that CATA is seeking to force assessors to use the assessor subpoena process under Rev. & Tax. Code section 454, and that only large businesses can afford to employ that process. However, the Section 454 assessor subpoena process requires assessors to proceed to court – it does not put the burden on taxpayers, whether large or small.

(1) *Efficacy*. The proposed amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323 address specific procedural aspects of the local property tax assessment and equalization process. The proposed amendments modify or amplify existing language in those Rules. The proposed amendments relate to procedures which impact taxpayers, assessors and assessment appeals boards. And the proposed amendments address issues which are directory and not just advisory. Consequently, the topics to which the proposed amendments relate should not be addressed in guidance materials such as Letters to Assessors, the *Assessors' Handbook*, SBE Annotations /Letters, or other guidance publications. Moreover, because local assessment appeals boards are charged with applying property tax rules, amendments to the selected Rules will assist assessment appeals boards in the conduct of local equalization proceedings and hearings.

(2) *Consistency*. There are no state or federal laws that specifically address the issues discussed in the proposed amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323, and so the proposed amendments are not inconsistent with any state or federal laws. While the existing SBE Property Tax Rules address issues related to the proposed amendments, there are no provisions in the existing Rules that are inconsistent with or in conflict with the proposed amendments. In fact, the proposed amendments complement the existing Rules by further explaining how taxpayers, assessors and assessment appeals boards are to handle various issues in local equalization proceedings. Moreover, in many instances the proposed amendments simply restate, reinforce, and clarify existing California statutory or case law.

(3) *Economic Cost/Impact*. Although the Assessor contends the proposed amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323 "would have a devastating economic impact on local government by eliminating an assessor's ability to utilize the income approach to value," CATA does not see it that way, and the Assessor's assertion is hyperbole. The Assessor cites to proposed Rule 305.1(e) in making this statement and language stating that Section 441(d) information requests have to be in writing, related to the property at issue, and issued no less than 20 days before a local equalization hearing, and that Section 441(d) requests do not entitle assessors to engage in civil discovery like that used in Superior Court, or to require certifications under penalty of perjury. *All of these requirements are simply statements of existing law or practices*. For that reason, the Assessor's assertions cannot support the contention that there would be a "devastating economic impact" or that assessors would be precluded from assessing "multi-million-dollar income generating business property." Nothing in the proposed regulations would preclude the assessor from utilizing the income approach to value.

CATA agrees that the decision handed down by the court in State Bd. of Equalization v Ceniceros (1998) 63 Cal. Ap.4th 122, 132 reaffirmed an assessor's right to demand information from a taxpayer under Section 441 (d) after the filing of an appeal application. The main issue is what the consequences are in the event the taxpayer fails to comply with the assessor's 441 (d) demand for information. The Ceniceros case states:

"The SBE contends that if a taxpayer fails to comply with the assessor's request for information, the hearing on the taxpayers' assessment appeal will be continued indefinitely until the taxpayer complies to the satisfaction of the assessor. It concludes that the appeal might never come to hearing, and Rule 10 therefore denies taxpayers due process."

CATA contends that the arguments put forth by the SBE in the Ceniceros case were in fact prescient given the fact that many assessment appeals today are being postponed for no other reason than to compel the taxpayer to comply with the assessors' 441 (d) request for information. Ceniceros states:

> *"… Nothing in the rule provides or suggest that the hearing on the appeal will not be set until the taxpayer has complied with the assessor's demands for [63 Cal.App.4th 134] information. The rule says only that the hearing will be continued if (1) the taxpayer has failed to comply and (2) the taxpayer introduces evidence which should have been disclosed in response to the assessor's request. Therefore, the grounds for a continuance cannot be shown to exist until after the hearing has commenced."*

The "non-compliant" agenda currently institutionalized in some Counties routinely subjects taxpayers to postponements and/or continuances based solely on the fact that the taxpayer has failed to comply with an assessor's 441 (d) request for information before the hearing ever begins. In these Counties, the taxpayers have been pre-determined to be non-compliant by the Board based on a recommendation from the assessor prior to the hearing.

II. Proposed Amendments Violate California Constitution, Rev. & Tax. Code, and Legislative Intent

(Pages 5-8)

A. Proposed Changes to Rule 305.1 Infringe on Counties' Constitutional Rights

(Pages 5-6)

CATA Response: The L.A. Assessor's objections here fall into two categories: First, that the California Constitution gives local assessment appeals boards to authority to adopt rules of procedure (local AAB rules); and, Second, that the proposed amendment to Rule 305.1 does not work for all counties and amounts to "forced uniformity."

As to the first point, CATA finds it curious that the Assessor is concerned with the rules of procedure adopted by the L.A. County Assessment Appeals Board. It is CATA's understanding that local assessment appeals boards are designed and intended to be independent bodies, not subject to control by or beholden to either county assessors or taxpayers. Focusing on the Assessor's concern as to whether local assessment appeals boards are permitted to adopt rules appropriate for their counties, that authority does not permit local assessment appeals boards to adopt procedural rules which conflict with state laws, including the Rev. & Tax. Code, SBE Property Tax Rules, or published appellate court decisions. As stated at the bottom of Page 5 in the Assessor's letter, "Property Tax Rules … are binding on ... local governmental entities." (SBE, Letter to Assessors No. 2003/039, May 29, 2003 ("Hierarchy of Property Tax Authorities").)

Regarding the second point, CATA does not believe any part of the proposed amendments to Property Tax Rules 302, 305, 305.1, 305.2 and 323 place disparate burdens on taxpayers, assessors, or assessment appeals boards in different counties. Moreover, the Assessor fails to understand that it is the SBE that is charged with promoting "uniformity" in assessment practices

statewide (see Rev. & Tax. Code section 169) and not taxpayers. The Assessor has not described any specific provision of the proposed amendments that would place an undue burden on the assessor in any one county as compared with assessors in other counties.

B. Proposed Amendments to Rule 305.1 Restricts Assessors' Power to Request Information (Pages 6-8)

CATA Response: CATA strongly disagrees with the Assessor's assertion that the proposed amendments to Property Tax Rule 305.1 "are intended to restrict assessors' legal authority to request information and data from taxpayers" or that such changes will allow taxpayers to understate, avoid, or refuse to answer questions or produce documents. The Assessor provides no explanation of how the amendments will allow that to occur, other than broad, conclusory statements. Furthermore, the third paragraph on Page 6 (and Page 7-8) of the Assessor's letter say the proposed amendments to Rule 305.1(e) interfere with assessors' subpoena power under Rev. & Tax. Code section 454 and undermine the exchange of information process in Rev. & Tax. Code section 1606. But proposed Rule 305.1(e) makes no reference to Section 454, and exchanges of information are discussed in Rule 305.1(a) through (d), not (e). The Assessor's comments are misdirected – CATA does not intend to interfere with assessors' subpoena powers under Section 454 or the information exchange process (Rev. & Tax Code section 1606). Pages 6 and 7 of the Assessor's letter cite *Roberts v. Gulf Oil* and *State Bd. of Equalization v. Ceniceros* for the assertion that assessors have broad authority to gather information relevant to the property in issue. CATA agrees, subject to the relevance limitation set forth in *Union Pacific Railroad Co. v. State Bd. of Equalization* (1989) 49 Cal.3d 138, 145.

III. Los Angeles County Assessment Appeals Board Agrees with Assessor's Objections to Proposed Rules
(Pages 11-15)

Once again, CATA is concerned to see that the L.A. County Assessor speaks for the L.A. County Assessment Appeals Board which is supposed to be an independent body not subject to control by or beholden to either the Assessor's Office or taxpayers.

A. Proposed Amendments to Rule 323 Violate Due Process, Create Procedural Problems, and Conflict with Other Existing Property Tax Rules
(Pages 11-13)

CATA Response: The sole concern voiced in the Assessor's letter in connection with the proposed amendment to Rule 323 is with the 90-day requirement for continuances of hearings after an assessor's request for a continuance. This is an issue of administration. It is not an issue of due process. The concern that it prejudices assessors is unfounded because in most cases where an assessor continuance request occurs it is the taxpayer applicant who has the burden of proof and who must present his or her case first.[2] The Assessor mentions those cases in which assessors must present first and have the burden of proof. But single-family owner-occupied property cases and penalty cases rarely take more than an hour of hearing time. And non-enrollment of purchase price and assessor "raise letter" cases do not constitute a significant part of the cases heard by assessment appeals boards. Finally, the Assessor's concern with continuance requests under Rev. & Tax. Code section 1606(d)/Property Tax Rule 305.1 and under Rev. & Tax. Code section 441(h) can be accommodated by including language stating that the proposed amendments to Rule 323 do not impact continuance requests under those provisions. The Assessor also voices concern with the "10-day" continuance language in existing Rule 323, but the Assessor fails to note that existing Rule 323 says "at least 10 days."

B. Rule 323(c) Amendments Violate Rev. & Tax. Code Section 1604
(Pages 13-14)

CATA Response: The discussion starting on Page 13 of the Assessor's letter starts by noting that the proposed amendments to Rule 323(d) are inconsistent with Rule 323(a)'s requirement that each side be allowed one postponement as of right. The Assessor's position confuses "postponements" with "continuances." "Postponements" occur before either party has presented its case at an assessment appeals board hearing. "Continuances" occur after an assessment appeals board hearing has commenced. Rule 323(d) addresses continuances, not postponements, and so is distinguishable from Rule 323(a). The Assessor's concern with Rev. & Tax. Code section 1604(c) is addressed similarly. A decision on whether a taxpayer applicant has complied

[2] The Assessor's August 20, 2018 letter to Senator George Runner states on Page 2, in connection with assessors' requests for hearing continuances, that the assessment appeals board determines whether a hearing may be continued and "[t]ypically, a hearing will be continued on behalf of the taxpayer to allow them to collect more information for the assessor." This situation is not a "continuance" but rather a "postponement" which occurs before a hearing actually commences. This situation is not applicable to Rule 323(d) which only deals with "continuances." The more common situation is for an assessor to ask for a continuance after a hearing has commenced and the taxpayer applicant has presented his or her case-in-chief.

with Section 441(d) in the Section 1604(c) context occurs before an assessment appeals board hearing has commenced. Thus, Section 1604(c) also deals with "postponements" and not "continuances," and there is no conflict between the proposed amendment to Rule 323(d) and Section 1604(c).

C. Proposed Amendment to Rule 305 Problematic
(Pages 14-15)

CATA Response: This issue pertains to assessment appeals board and not to assessors. The California Clerks Association has already indicated its agreement with the majority of amendments CATA has proposed to Rule 305 relating to agent authorizations.

D. Requiring Section 441(d) Requests at Least 20 Days before Appeals Board Hearing
(Page 15)

CATA Response: Once again, the Assessor's Office speaks for the L.A. County Assessment Appeals Board, stating that the 20-day cut-off rule for Section 441(d) requests "is unacceptable to the Los Angeles County Assessment Appeals Board." The Assessor does not explain how the proposed amendment to Rule 305.1 requiring Section 441(d) requests to be made at least 20 days before an assessment appeals board hearing is prejudicial to assessors or to boards. The Assessor's letter implies that Section 441(d) requests should be permitted up to and including the day an assessment appeals board hearing commences. CATA fails to see how allowing Section 441(d) requests on the eve of a hearing would not also "increase postponements and continuances and likely further delay in completing appeals hearings" as stated in the Assessor's letter. Finally, it should be noted that several years ago the San Francisco Assessment Appeals Board instituted a policy that requires taxpayer applicants to issue information requests under Rev. & Tax. Code section 408 (the taxpayer cognate to Section 441(d)) to the San Francisco Assessor's Office at least 20 days before a local equalization hearing commences.