



COUNTY OF YOLO

Board of Supervisors

District 1, **Oscar Villegas**
District 2, **Don Saylor**
District 3, **Matt Rexroad**
District 4, **Jim Provenza**
District 5, **Duane Chamberlain**

625 Court Street, Room 204 • Woodland, CA 95695
(530) 666-8195 • FAX (530) 666-8193
www.yolocounty.org

County Administrator, **Patrick S. Blacklock**
Deputy Clerk of the Board, **Julie Dachtler**

August 17, 2018

George Runner, SBE 1st District
Sacramento Office
500 Capitol Mall, Suite 1750
Sacramento, CA 95814

Fiona Ma, SBE 2nd District
Sacramento Office
1201 K Street, Suite 710
Sacramento CA 95814

Jerome Horton, SBE 3rd District
Sacramento Office
450 N Street, MIC: 72
Sacramento, CA 95814

Diane L. Harkey, SBE 4th District
Sacramento Office
400 Capitol Mall, Suite 2580
Sacramento CA 95814

Betty T. Yee, California State Controller
Sacramento Office
300 Capitol Mall, Suite 1850
Sacramento, CA 95814

Dean Kinnee, SBE Deputy Director
450 N Street, MIC: 73
Sacramento, CA 95814

Re: Concerns Regarding Item G1 on SBE Agenda for August 21, 2018

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

Yolo County is deeply concern with the proposed rules in Item G1 on the August 21 State Board of Equalization (SBE) agenda which could have significant and detrimental effects on a critical county responsibility: the ability for county assessors to fairly assess taxable property. Specifically, the County has three main concerns with the proposed regulatory changes.

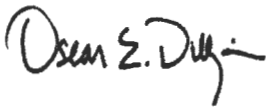
First, the SBE Board Members should always keep in mind that the local Boards of Equalization – whether the Board of Supervisors or the Assessment Appeals Boards (AAB) – are constitutional, quasi-judicial bodies. For assessment issues, they are the court, and they take their responsibilities seriously. 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 the Yolo County Assessor's 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.

For these reasons, Yolo County encourages you to vote against the proposed rule changes. Please contact Alexander Tengolics in the County Administrator's Office at (530) 666-8068 or alexander.tengolics@yolocounty.org with any questions about the County's position.

Sincerely,

A handwritten signature in black ink that reads "Oscar E. Villegas". The signature is written in a cursive style with a long horizontal stroke at the end.

OSCAR VILLEGAS
Chair, Yolo County Board of Supervisors