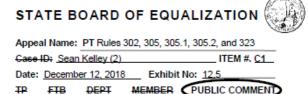


December 12, 2018

Ms. Rose Smith Regulations Coordinator State Board of Equalization 450 N Street, MIC: 80 P.O. Box 942879 Sacramento, CA 94279-0073



Re: Response to Santa Clara County Counsel Letter of December 11, 2018, requesting changes to the State Board of Equalization Proposal to Adopt Amendments to California Code of Regulations, Title 18, Section 302, The Board's Function and Jurisdiction, Section 305, Application, Section 305.1, Exchange of Information, Section 305.2, Prehearing Conference, and Section 323, Postponements and Continuances

Dear Ms. Rose:

On behalf of the Board of Directors of the California Alliance of Taxpayer Advocates ("CATA"), we want to again thank the Members and staff of the State Board of Equalization for all their hard work on the proposed amendments to the California Code of Regulations currently before you. We also wish to thank the representatives of the California Assessors Association and the California Association of Clerks & Election Officials for their engagement and participation in the development of these regulatory changes.

We are writing to respond to the December 11, 2018, letter by Santa Clara County Counsel Marcy Berkman.

The language requested by Santa Clara County Counsel is not needed. The last sentence of Property Tax Rule 305.1(c) covers the issue. Including the same topic in Rule 323 would be redundant. Further, we see no need or benefit in amending Rule 323 as drafted and proposed by Santa Clara County to the State Board of Equalization. We, therefore, respectfully that you reject Santa Clara County's proposed amendments and that you vote to adopt the proposed amendments to the regulations as currently before you.

Thank you for your consideration of our comments.

Ms. Rose Smith Regulations Coordinator State Board of Equalization December 12, 2018 Page 2

Sincerely,

Sean Kelley President

cc: Senator George Runner, Chairman

Honorable Fiona Ma, Member Honorable Diane Harkey, Member Honorable Jerome Horton, Member Honorable Betty T. Yee, State Controller c/o Deputy Controller Yvette Stowers

Henry D. Nanjo, Chief Counsel, Legal Department

Joann Richmond-Smith, Chief, Board Proceedings Division

CATA Board of Directors