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August 18, 2020

The Honorable Antonio Vazquez  
Chair, State Board of Equalization  
621 Capitol Mall, #2100  
Sacramento, CA 95814

**STATE BOARD OF EQUALIZATION**  
Hon. Jeffrey Prang \_\_\_\_\_ Item # M1  
Item Name: Update: COVID-19 Impact on PTA  
Meeting Date: 8/19/20 Minutes Exhibit #: 8.21  
PUBLIC COMMENT

**REMOTE HEARINGS FOR ASSESSMENT APPEALS**

Dear Chairman Vazquez:

I am writing to you as the Los Angeles County Assessor to state the need for remote hearings for assessment appeals, and in support of the Board taking the necessary action to facilitate that process.

As you know, if an appeal is not heard within two years, then the taxpayer's opinion of value is automatically accepted. With the suspension of hearings due to the pandemic, many cases are approaching this statutory limit, risking a potential of tens of millions in local property tax revenue in LA County, and critically threatening the integrity of assessments and equity among taxpayers.

The Governor's recent July 31 Executive Order provided a temporary relief from this impending crisis, but with the pandemic still here, it has only temporarily forestalled this issue. At the same time, it's unfair for taxpayers to delay the hearing of their appeals, if there is a safe way to do so. Remote hearings offer an effective and readily available solution.

Modern technology, as our experience of COVID-19 has demonstrated, allows us to successfully conduct business virtually with reasonable reliability and quality. Video calls, the sharing of screens, and the sharing of documents by email, allow us to replace the required elements of in-person hearings. Broad, legal flexibility to conduct remote hearings has been provided by the Governor's May 7 Executive Order Number 63 (N-63-20), specifically in paragraph 11 of the Order. However, remote hearings are not entirely new to Los Angeles County. Pre-COVID, it has been the practice of the Assessment Appeals Board to allow taxpayers to attend hearings remotely in order to accommodate disabilities or physical limitations. While fully remote hearings for all appeals cases is a significant expansion of that practice, it is in line with the established principle of allowing remote participation to protect the health of participants.

The urgent need, the ability to meet that need, and the authority to do so, offer a clear path forward. This is not to say that there will not be challenges, but we have the ability to meet them. The need for remote hearings is critical to both the core function and the integrity of the property tax system. We do not know for certain how long the pandemic will last, but it is likely to be months more at least, and we must enact remote hearing solutions to meet the medium, or even long-term needs.

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To end with a little optimism, I believe the lessons in remote hearings will provide benefits in a post-COVID context, in which, at least partial remote testimony can provide a number of benefits to County and taxpayer alike.

For these reasons, I respectfully urge you to support the implementation of remote hearings and to provide any necessary clarifications for those processes.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey Prang', written over a printed name.

**JEFFREY PRANG**

*Assessor*

JP:ML

c: The Honorable Ted Gains, Boardmember, First District  
The Honorable Malia Cohen, Boardmember, Second District  
The Honorable Mike Schaefer, Vice Chair, Fourth District  
The Honorable Betty T. Yee, Controller