

Office of the Assessor

County of Santa Clara

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Lawrence E. Stone, Assessor



December 10, 2020

Sent via Email

The Honorable Antonio Vazquez
Chairman, Board of Equalization
450 N Street, MIC: 72
Sacramento, CA 95814

Re: Board Meeting, December 17, 2020
Item AA, AAB Hearing: Additional Items, CATA Recommended Meet and Confer Process

Dear Chair Vasquez,

I write in my capacity as Santa Clara County Assessor to oppose the California Alliance of Taxpayer Advocate's (CATA) suggested creation of a "meet and confer like procedure." The proposed recommendation is unnecessary, will substantially delay the resolution of assessment appeals, increase the cost of compliance for Assessors, and complicate the process for taxpayers.

Santa Clara County, like many large counties, has an existing process that addresses CATA's underlying concerns. I fundamentally disagree with CATA's premise that the "parties do not significantly engage with one another until the case has been set for hearing." This is a solution in search of a problem. In most counties, applicants are encouraged and welcome to proactively contact county appraisers and auditors. In our county, the parties currently come together to discuss appraisal issues, Revenue and Taxation Code (R&T) section 441(d) requests, and when needed, schedule R&T 441(d) hearings. Certainly, assessors do not need to prepare written reports to the AAB in every case. Mandating CATA recommendations for every appeal, both residential and commercial, is unwarranted and excessive.

Santa Clara County supports allowing each county to determine what works best for each county. There are vast differences between Santa Clara County and Calaveras County, for example. In our County, we engage with applicants concerning resolution options and procedural issues. When requested, we schedule pre-hearing conferences.

For example, we strongly support pre-hearing discussions regarding procedural matters, such as proposed hearing dates, number of hearing days, whether bifurcation needs to be discussed at a pre-hearing conference, whether exchange of information is complete or needs to be addressed in a pre-hearing conference, and agreement on burden of proof.

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To: Honorable Vazquez

Re: Board Meeting, Dec. 17, 2020, Item AA

Page 2 of 2

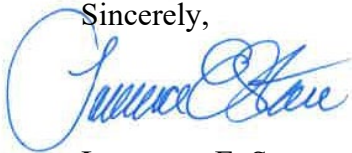
CATA incorrectly implies their recommendations are the same as the “proven procedures” used in Superior Court. In most counties, court cases are assigned to a case management judge, who is responsible for all case management issues and disputes before the trial. An entirely different judge is assigned for trial to assure that the judge has no prior knowledge of the case, and cannot pre-judge the merits of the case. County AAB’s do not have the luxury of separate AAB case management panels and AAB hearing panels.

In Superior Court, there is a complex framework of pre-trial processes and procedures that must be completed before the parties can proceed to trial. The court imposes many levels of meet and confer obligations along the path to trial, to make sure as much as possible can be resolved without court involvement. Some issues cannot be worked out and need to be decided by the case management judge – usually through complex written motions (opening briefs, opposition briefs, and reply briefs) followed by formal oral arguments. Only the case management judge – not the trial judge who rules on the merits of the case – is made aware of and becomes involved in those disputes. The vast majority of AAB disputes are not so complex that they need the “Superior Court” oversight recommended by CATA.

CATA’s suggested reporting of factual, legal agreements and disputes would result in prejudgment of merit, valuation and law. If CATA wants a meet and confer process, we urge them to just pick up the phone and call the assessors’ staff; there’s no prohibition.

The proposed meet and confer process has only one clear outcome; more work for assessors and more billable hours for agents. It is not, however, in the best interest of efficient property tax administration. I urge the Board to oppose the proposed “meet and confer” recommendation.

Sincerely,



Lawrence E. Stone
Assessor

cc: Honorable Ted Gaines, BOE Member, First District
Honorable Malia Cohen, BOE Member, Second District
Honorable Mike Schaefer, BOE Member, Fourth District
Ms. Brenda Fleming, Executive Director
Mr. David Yeung, Deputy Director, Property Tax Dept.
Honorable Don Gaekle, CAA President
Mr. John McKibben, CACEO
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings