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SENT VIA ELECTRONIC MAIL

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August 29, 2023

Ms. Lisa Thompson, Chief  
Taxpayers' Rights Advocate Office  
Board of Equalization  
Sacramento, CA

**Re: 2023 Annual Property Taxpayers' Bill of Rights Hearing**

Dear Ms. Thompson,

Thank you for your continued efforts to ensure that taxpayers' rights are protected. At Ryan, LLC, we appreciate all public servants, but the role of a taxpayer advocate requires a special skill set, and you have served this role well.

Ryan brought forth several issues related to locally assessed property at last year's property taxpayers' bill of rights hearing – online filing platforms and the use of digital signatures and the backlog of assessment appeals and refunds - and I'd like to revisit these issues.

**Online Filing Platforms and Digital Signatures**

In collaborating with assessors, especially Assessor Leslie Morgan from Shasta County, we now are more knowledgeable about the various online filing processes among the 58 counties for personal property tax returns (Form 571-L). This includes the 30+ counties that use the Megabyte filing platform, those that use SDR and e-SDR, which is owned and operated by the California Assessors' Association (CAA), and those counties like Los Angeles that have their own online filing system. Note: SDR means Standard Data Record.

While these online systems are designed to digitize the filing process of personal property tax returns, we are not aware of any that allow for batch filing. Ryan files more property tax returns than any other firm in North America, and we have no choice but to paper file, because we simply cannot file one return at a time with the existing online systems. A further archaic issue is that certain counties require wet signatures, but there is no public list of which counties have this mandate. Last year, we asked the BOE for a list of counties that require wet signatures and to include the list in the BOE's Form 571-L instructions. That has not been done, and we are still finding certain counties imposing the 10 percent late penalty even when our clients file on time because there was not a wet signature. We are continuing to work with BOE's Office of the Taxpayers' Rights Advocate on identifying a solution.

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**Backlog of Assessment Appeals and Refunds**

As stated last year, there is an extraordinary backlog of assessment appeals in some counties, resulting in delayed decisions and closure of cases. Further, some counties take more than a year to release property tax refunds after an applicant's successful appeal and after the tax rolls have been corrected. This is not only frustrating for taxpayers, but costly for counties. For example, Los Angeles County budget officials have estimated they spent \$14.2 million in interest in the last three fiscal years. This is a direct result of the slow process in resolving appeals and the delay in refunds.

**It is in the best interest of tax administrators and taxpayers to reach fair decisions in an efficient and timely manner.** An example of how to address these issues is the property tax working group that has been formed and is being led by the Los Angeles Chamber of Commerce. The working group includes business leaders, tax professionals and other business groups working in a transparent and collaborative process with personnel from the assessor's office, auditor-controller and the executive office of the Board of Supervisors. This working group, of which Ryan is a part, has been studying best practices and collaborating on steps to improve the process.

Taxpayers deserve a transparent and timely process to resolve their tax disputes. To this end, the Los Angeles Chamber of Commerce and Ryan formed a working group last year that includes property tax professionals and personnel from the assessor's office, auditor-controller and the executive office of the Board of Supervisors. We have been studying best practices and successfully collaborating on steps needed to improve the process.

Best Regards,



Gina Rodriguez, Principal  
Advocacy Services Practice  
Ryan, LLC

cc: Honorable Antonio Vazquez, Chair  
Honorable Mike Schaefer, Vice Chair  
Honorable Ted Gaines, Member  
Honorable Sally Lieber, Member  
Honorable Malia Cohen, State Controller  
Yvette Stowers, Executive Director  
Henry Nanjo, Chief Counsel  
David Yeung, Deputy Director, Property Tax Department