



# CALIFORNIA ASSESSORS' ASSOCIATION

## PRESIDENT'S LETTER

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\*Past President

August 24, 2017

Mardiros H. Dakessian

President

California Alliance of Taxpayer Advocates

455 Capitol Mall, Suite 600

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Re: Assessment Appeal Practices

Dear President Dakessian:

This letter is in reference to your correspondence of: September 26, 2016 to Hon. Board of Equalization Member Jerome E. Horton and other Members of that Board; November 18, 2016 to Hon. Board of Equalization Member Jerome E. Horton and other Members of that Board; January 18, 2017 to Hon. Board of Equalization Member Jerome E. Horton and other Members of that Board; March 2, 2017 to myself as President of the California Assessors' Association (CAA) and all Members of the Board of Equalization; and July 7, 2017 to Hon. Board of Equalization Member Jerome E. Horton and other Members of that Board.

As I understand the correspondence of the California Alliance of Taxpayer Advocates (CATA) and the conversations I have had with Marc Aprea, CATA's lobbyist, CATA is pursuing numerous goals regarding the assessment appeals process, specifically regarding information exchanges, rejection of appeal applications, and "continuous hearing dates." Some of the CATA goals appear to have some reasonable basis for "best-practices" on the part of Assessors and Tax Agents (or taxpayers) and some appear to interfere with the Assessors' sovereign authority to administer the taxation process in a fair and efficient manner. Nevertheless, it is my observation that there are frustrations both from Assessors and from CATA members. And, while each party can submit egregious examples of something perhaps less than flattering, I am not inclined to do so here.

Despite different perspectives, it appears to me that the CAA and CATA have an opportunity to pursue objectives where there may be little disagreement and then identify those areas that reveal disagreement. Indeed, the ability to stipulate to points of agreement is something in which both parties have much experience. And, on those areas of disagreement there is an opportunity to mutually bring forward supporting materials for analysis.

As I have mentioned in my telephone conversations with Mr. Aprea, CAA is coalescing the views of a large organization to address CATA's points. The subject of developing restrictive rules on 58 County Assessors' offices together and their appeals support staff is not an easy sell. CATA has made it clear to me that CATA wishes the process to be interactive, binding on Assessors, and without complimentary "rules of the game" for tax agent conformity or practice.

President Dakessian  
August 24, 2017  
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With respect to CATA's urgency, the Assessors have developed an Ad-Hoc Committee to review assessment appeal best practices on behalf of Assessors and to consider the legal aspects associated with those practices. The CAA is long recognized as an Association important to the public policies development for assessment practices. On this issue, Assessors have addressed this subject matter at three of their recent conferences. Before their next meeting in October, the Ad-Hoc Committee is expected to convene again to move their work ahead. Responsible Assessors are devoting time to this project and I hope there is an opportunity for collaboration in the very near future. In the meantime, I continue to encourage patience.

Respectfully,



Richard N. Benson  
Marin County Assessor-Recorder-County Clerk

cc: Hon. Diane Harkey, Chair, State Board of Equalization  
Hon. George Runner, Vice-Chair, State Board of Equalization  
Hon. Jerome Horton, State Board of Equalization  
Hon. Fiona Ma, Chair, State Board of Equalization  
Hon. Betty T. Yee, State Controller  
Marc A. Aprea, Aprea & Micheli  
Rob Grossglauser, Pinnacle Advocacy LLC  
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