



CALIFORNIA ASSESSORS' ASSOCIATION

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October 12, 2017

Dean R. Kinnee, Deputy Director
State Board of Equalization, Property Tax Department
P. O. Box 942879
Sacramento, CA 94279-0064

Re: Assessment Appeal Practices/441(d) – Interested Parties

Dear Mr. Kinnee:

As I testified at the Board of Equalization meeting on August 29, in response to the California Alliance of Taxpayer Advocates (CATA) complaint earlier this year, the California Assessors' Association (CAA) has worked diligently with California's 58 independently elected assessors for more than six months, to reach consensus, gather input, and draft best practices for improving the process for communicating to taxpayers the information assessors need to perform our constitutional duties to enroll accurate and fair assessments. I am pleased to report that several counties have modified their correspondence in response to the feedback received from both assessors and taxpayers. We welcome the opportunity to participate in the upcoming interested parties process intended to improve best practices, and increase cooperation and compliance by taxpayers.

I have attached a spreadsheet which includes guidelines that the CAA is recommending the BOE utilize as the base document for discussing best practices, including information from taxpayers that assessors require to fairly administer the property tax system. Since assessors are independently elected, and have the final authority for interpreting and implementing their constitutional responsibilities, the guidelines are simple suggestions that assessors can use and modify to fit unique circumstances. The discovery process is not "one size fits all," just as taxpayers and their agents do not conduct their business the same. It is important to note that the content of a Revenue and Taxation Code section 441(d) discovery letter may vary depending upon the nature of the request and the type of property involved. Information needed to assess a mining facility or farm is very different from the information needed to assess an office building, apartment or a high-tech clean room.

Not all taxpayers are cooperative in responding to requests from assessors for information. Consequently, the language of a 441(d) demand letter may reflect the level of cooperation from the taxpayer. The California Constitution and state law empowers assessors, like other taxing agencies, with the authority to request and ultimately demand information necessary for enrolling a timely and accurate assessment. It is our experience that most taxpayers comply with the initial 441(d) request for information, which is intended to explain the law and encourage cooperation. However, in some cases, which assessors will detail during the interested parties process, cooperation has not been forthcoming. In those situations, assessors may impose an increasing level of demand, including a subpoena as a last resort, to obtain information that the taxpayers have in their custody or control.

The contents of the spreadsheet reflect an extensive effort to gather input and reach consensus among assessors.

Finally, the CAA will provide, prior to the interested parties meeting, a comprehensive summary of the laws, rules and legal opinions, including the legal basis for taxpayer cooperation.

Sincerely,



Richard N. Benson

cc:

Hon. Diane Harkey, Chair, State Board of Equalization

Hon. George Runner, Vice-Chair, State Board of Equalization

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Hon. Betty T. Yee, State Controller

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