

CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS



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September 17, 2019

Via Email

David Yeung, Deputy Director
Property Tax Department
State Board of Equalization

Dear Mr. Yeung:

Once again, we appreciate the opportunity for the California Association of Clerks and Election Officials' (CACEO) Clerk off the Board of Supervisors members to weigh in on the proposed changes to latest draft of the Request for Information form (441(d)) and the *Assessment Appeals Manual* section on *Postponements and Continuances*.

Postponements and Continuances

The Matrix relating to this item indicates that BOE staff would like more information regarding our proposal to amend the last bullet in the manual section relating to further information required by the county board. We believe that the manual should be very clear that a board should only grant a continuance for the parties to submit additional information that is truly relevant and pertinent to the case and directly supports the arguments they and evidence they have already presented at the hearing. We want to make sure that the board members understand that they should not simply grant a continuance for the parties to come back to the board to present a different case, in other words, to take another roll of the dice.

Perhaps the bullet could read as follows:

- **Further information required by the board.** If, in the opinion of the board, not enough evidence was provided during the course of the hearing for the board to make a proper determination of value, the board may continue the hearing so that information the county board believes is pertinent may be assembled and brought before ~~them~~ it. **A board should exercise caution in deciding that a continuance is truly warranted and is not simply going to be used by either party as an opportunity to take the case in an altogether new and different direction.**

You and your staff may have other language that would provide boards with better guidance on this point.

Request for Information Under Section 441(d)

We appreciate your accepting our earlier suggestions with regard to the proposed new form. Our members believe that the current draft looks very good. We do have two minor changes to suggest:

1. Add a notation inside the box on the first page making it clear that this part of the form is for use by assessors only.
2. In most counties, an assessment appeals board sits as the county board of equalization. However, in many counties, the county board of supervisors still functions as the county board of equalization. Unless each county will have the option of tailoring the instructional language in the form to be consistent with county practice, the third and fourth paragraphs on the second page of the form should be changed to read as follows:

If the assessor has checked the box "YES" indicating that his request is being made in conjunction with an assessment appeals hearing, based on the information you provided, the assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the assessor will make a recommendation to the ~~assessment appeals~~ county board that your assessed value be changed to that value. However, if you still do not agree with the recommended value, a hearing will proceed.

If you do not comply with this request, or provide only a portion of the information requested, your hearing may proceed as scheduled or it may be delayed (or the ~~assessment appeals~~ county board may schedule a prehearing conference to be held in advance of your hearing). If you do not provide the requested information to the assessor before the hearing [or the prehearing conference (if scheduled)], you will have an opportunity to explain to the ~~assessment appeals~~ county board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the ~~assessment appeals~~ county board.

We look forward to meeting next week with you and your staff to discuss these issues. In the meantime, if you or any member of your staff would like additional clarification with regard to our proposals, please call me at (213) 200-9610.

Very truly yours,

John McKibben, Chairman
CACEO BOE Rules Work Group

c: Angie Berry, State Board of Equalization
Joseph E. Holland, President, California Association of Clerks and Election Officials
Thomas R. Parker, Deputy County Counsel, Los Angeles County
Members, CACEO BOE Rules Work Group