



July 27, 2018

BY U.S. MAIL AND BY E-MAIL (angie.berry@boe.ca.gov)

David Yeung, Chief
Angie Berry
County-Assessed Properties Division
Property Tax Department
State Board of Equalization
450 N Street
Sacramento, CA 94279-0064

Re: Interested Parties Meeting
Assessment Appeals Process
450 N Street, Room 122, Sacramento
Thursday, August 16, 2018, 9:30 a.m. to 4:00 p.m.

Dear Mr. Yeung and Ms. Berry:

I am writing on behalf of the California Alliance of Taxpayer Advocates (“CATA”) with regard to the Interested Parties Meeting (“IPM”) referenced above.

CATA would like to request that certain items currently on the agenda for the August 16th IPM be removed from the agenda for that meeting and put on the agenda for a later meeting.

As indicated on the June 28, 2018 Notice for the August 16th IPM, the SBE has removed Items 10 and 11 (relating to confidentiality of taxpayer information and Assessors use of confidential taxpayer information) from the August 16th IPM agenda and made them “the subject of a separate interested parties process which will be held at a later date.” As you may recall from the April 25, 2018 IPM, Items 10 and 11 are more significant and substantive issues that will require significant time for discussion.

CATA believes there are five other Items on the discussion agenda for the August 16th IPM which should also be the subject of a separate IPM. Like Items 10 and 11, those items are also significant and weighty and will require considerable time to fully discuss. They are also very important issues for taxpayers. CATA believes those Items can be discussed at the same time as Items 10 and 11 because there is some overlap with those Issues.

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The Items CATA would like to have discussed at a later IPM, along with Issues 10 and 11, are listed below:

Item 12: Assessment Appeals Board dismissals of assessment appeals for failure to respond to Section 441(d) requests.

Item 17: Assessment Appeals Boards granting continuances to Assessors.

Item 18: Use of confidential taxpayer information by Assessors in redacted form (this issue relates to Issue 11).

Item 21: Amendment of assessment appeal applications – defining what “relief additional to or different in nature means.”

Item 26: Changing the burden of proof for escape assessments so that Assessors no longer have the burden of proving escape assessments.

If these five Items are postponed for discussion at a later IPM, there will still be many other Items to discuss at the August 16th IPM:

13. Assessors threatening criminal penalties in connection with 441(d) requests
14. Acceptance of appeal applications not signed in the same calendar year
15. Agency authorizations and on-line filings
16. Standardized state-wide assessment appeal applications
19. 3-year waiting period before tax agents can sit on Assessment Appeals Boards
20. Updating the current conflicts of interest statute
22. Assessment Appeals Board member ethics training
23. Assessment Appeals Board member annual continuing education requirement
24. Defining “good cause” for postponements under Property Tax Rule 323
25. Assessment Appeals Board and Assessor subpoena issuance procedures
27. Requirements for Assessors to hire outside appraisal consultants
28. Consumer protection requirements for contracts between consumers and tax agents

CATA thanks you for your consideration of the above requests. If you should have any questions, please contact CATA’s lobbyist Marc Aprea at maprea@apreamicheli.com.

Sincerely,



Sean Kelley
President

cc: California Alliance of Taxpayer Advocates, Board of Directors