

**Assessment Appeals Process
Interested Parties Meeting
April 25, 2018**

Summary

Staff of the State Board of Equalization (staff) met with interested parties to discuss issues related to local assessment appeals. In general, the issues fell into three categories: (1) requests for taxpayer information by county assessors, (2) rejection of applications for assessment appeals, and (3) postponement of appeals hearings.

Parties Present

Present were individual assessors, including the president of the California Assessors' Association (CAA); representatives of the California Association of Clerks and Elected Officials (CACEO); representatives of the California Alliance of Taxpayer Advocates (CATA); a representative of the California Taxpayers' Association (CalTax); and staff.

Documents

The issues and the parties' positions were outlined in a discussion document prepared by staff and posted to the project website at www.boe.ca.gov/proptaxes/asmappealprocess.htm prior to the meeting. The discussion document was based on written input provided by the parties; that input was also posted to the project website. These documents formed the basis for the discussion.

CATA distributed several documents at the meeting; those documents have since been posted to the project website.

Impressions

- In general, assessors, CACEO, and staff agreed that, where clarifying guidance might be issued, it should be in the form of advisory Letters To Assessors or revisions to the Assessment Appeals Manual. CATA and CalTax, by contrast, expressed the view that legally enforceable changes to the property tax rules or state statutes would be more effective.
- For a small minority of issues, all parties agreed that rule changes or statutory amendments would be appropriate.

Conclusion

Due to the number of issues and their complexity a second meeting is needed to adequately address them. That meeting, expected in late summer after assessors have completed their work for the 2018 assessment rolls, will be scheduled and announced by staff in the coming weeks.