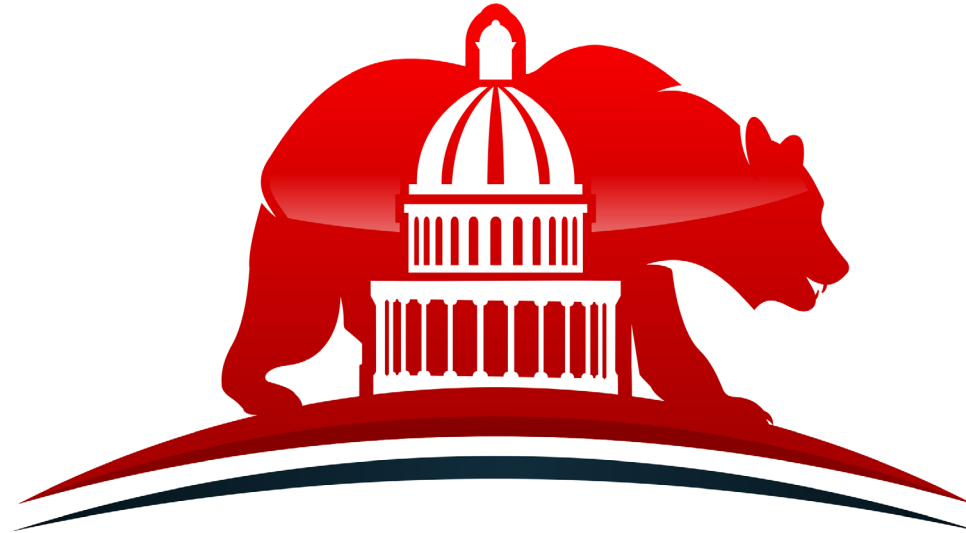


2. Assessment Appeals Boards:
Strengths, Challenges &
Opportunities

c. Achieving Efficiencies in Best
Practices

Presented by,

Paul A. Waldman, CMI
Director, Property Tax
Ryan - Irvine



CALIFORNIA ALLIANCE

— OF TAXPAYER ADVOCATES —

455 Capitol Mall, Suite 600

Sacramento, CA 95814

916-241-3389

contact@cataxadvocates.org

cataxadvocates.org

2. Assessment Appeals Boards: Strengths, Challenges & Opportunities

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- For Appeals of Assessments of High Value and Complex Properties, and where there is more than one Assessment Appeals Board within the County, establish a designated Assessment Appeals Board(s) and procedures within each County for those High Value and Complex Properties

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- Establish a higher level of training/experience requirement for board members who sit on the high value/complex board(s)
 - Perhaps establish a requirement that these board members be an appraiser, CPA or attorney.
 - Evaluate the Compensation of Assessment Appeals Board Members to Ensure Counties are Able to Attract Top Talent to Serve on Assessment Appeals Boards (AAB).
- Set a minimum county size requirement, e.g. Population of 1 million or more

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- Employ more use of special hearing dates for these types of properties (not to be scheduled with lower value properties such as SFRs)
- Employ greater use of pre-hearing conferences to formalize discussions leading up to hearings for larger cases

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- More coordination in setting hearing dates
 - Possibly have some type of master calendaring system
 - A major cause of postponements is double booking or scheduling when applicants are not available
 - Look at the CA court system for ideas in developing a coordinated scheduling system

2. Assessment Appeals Boards: Strengths, Challenges & Opportunities

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- Work on diverting more smaller value appeals from the AAB
 - Some states such as Georgia use an arbitration system
 - We have seen CA counties appeal an entire hearing officer agenda to the AAB regardless of who won or lost, eliminating the usefulness of the hearing officer system

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- Encourage more counties to employ online filing with the ability to upload Letter of Authorization Forms (LOA)
- Encourage more county assessors to employ separate appeal appeals groups within the county who focus on assessment appeals cases
- Require AAB “findings of fact” reports to be reviewed by county counsel or institute increased AAB training