



PUBLIC COMMENT

From: James DePasquale

Agenda Item: Taxpayers' Bill of Rights

Hearing

Meeting Date: 8/30/22



August 24, 2022

Yvette M. Stowers
Executive Director
Board of Equalization
State of California
PO BOX 942879
Sacramento, California 94279-0120

RE: 2022 Taxpayers' Bill of Rights Hearing, August 30, 2022

Dear Ms. Stowers:

On behalf of the membership of the California Alliance of Taxpayer Advocates (CATA), we wish to underscore the important function of the State Board of Equalization (BOE) and, in particular, its Taxpayers' Rights Advocate (TRA) Office.

As you know, CATA is a non-profit trade association made up of tax consultants and tax attorneys representing taxpayers before county assessors, local assessment appeals boards and the BOE. CATA's purpose is to protect the rights of California property taxpayers.

The two primary functions of the TRA Office are to ensure fair and equitable treatment of taxpayers in the assessment and collection of property taxes and to recommend changes in policies, procedures, and laws to improve and ease taxpayer compliance.

Your annual report references the "Assessment Appeals Process Project", which began in fiscal year 2017-18 and concluded in fiscal year 2020-21. This was a matter that CATA brought to the BOE's attention.

Throughout that process we worked with the Members of the BOE, the Property Tax Department, the California Assessors' Association, the California Association of Clerks and Election Officials and the TRA Office. In 2018, by a vote of the elected Board Members, the BOE adopted changes to the property tax assessment and assessment appeals processes.

Those changes adopted in 2018 provided much needed uniformity between county assessors and assessment appeals boards throughout the State of California. In addition, the changes

recognized a taxpayer's fundamental right to "due process" and a timely hearing after an assessment appeal application has been filed. Further, the elected BOE Members voted to direct staff to develop a new form Assessors must use when requesting information from the taxpayers under R&TC section 441(d).

The TRA Office played an important role in the adoption of those changes.

We want to take this opportunity to thank the TRA Office and the BOE for adopting those changes in policies to improve and ease taxpayer compliance.

Thank you for your consideration of our views.

Sincerely,

A handwritten signature in blue ink, appearing to read "James DePasquale", with a stylized, cursive script.

James DePasquale
Chairman and President
California Alliance of Taxpayer Advocates

cc: Honorable Malia M. Cohen, Chair
Honorable Mike Schaefer, Vice Chair
Honorable Ted Gaines, First District
Honorable Antonio Vazquez, Third District
Honorable Betty T. Yee, State Controller
Lisa Thompson, Chief, Taxpayers' Rights Advocate Office