

From: Thomas Parker

Sent: Wednesday, February 15, 2023 4:36 PM

To: Cazadd, Kristine <Kristine.Cazadd@boe.ca.gov>

Subject: Statement for 22 February 2023 State Board of Equalization Hearing Regarding AAB Counsel Training Material

"My name is Thomas Parker. I am a Senior Deputy County Counsel for Los Angeles County and counsel to the Los Angeles County Assessment Appeals Board (LA AAB). I have practiced property tax law since 1994. I apologize that I cannot appear in person or by telephone before your Board today. I am out of the office on personal family matters from 17-22 February 2023.

Regarding the item on the possible development of AAB counsel training on the State Board of Equalization's AAB-related procedural rules (301-326), I offer the following comments for the State Board's consideration:

1. I am authorized by the Statewide County Counsel's Association to say that any AAB counsel training produced by the SBOE will be made available to county tax attorneys for their review and reference as they may choose to use. The Association does not, and will not, adopt such training as its own. Additionally, each Association "Study Group" for the different areas of municipal law sets its own agendas for the Association conferences. The individuals creating the agendas for each Study Group will vary over time. It is not possible for the Association leadership to "direct" that any particular topic be presented at a conference.
2. I appear before the State Board today only representing myself. I offer no recommendation to the State Board either for or against the production of such proposed training. Neither does my employer, the County of Los Angeles, offer any position for or against the idea.
3. I am volunteering to assist with the production of draft AAB counsel training materials regarding Rules 301-326 for review by your Board's legal staff and your Board's ultimate review if your Board chooses to go forward with this proposed project at any point in time.
4. I am also not offering any view or recommendation regarding the timing of the production of AAB counsel training material regarding Rules 301-326 should your Board decide to authorize the effort beyond suggesting a reasonable time period that allows me to also carry out my Los Angeles County Counsel assignments as they arise.

Thank you for your consideration of these comments and remarks."

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