



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

President**KRISTINE LEE**

Kings County

Kristine.Lee@co.kings.ca.us**Immediate Past President***** LESLIE MORGAN**

Shasta County

lmorgan@co.shasta.ca.us**President-Elect****CHRISTINA WYNN**

Sacramento County

wynn@sacounty.gov**Vice President****JEFF PRANG**

Los Angeles County

JPrang@assessor.lacounty.gov**Treasurer****TARA FREITAS**

Tulare County

tfreitas@tularecounty.ca.gov**Presidential Appointments*****DON H. GAEKLE**

Stanislaus County

gakled@stancounty.com***LARRY STONE**

Santa Clara County

lstone@larrystone.net***JIM ROONEY**

Amador County

jrooney@amadorgov.org**CLAUDE PARRISH**

Orange County

cparrish@asr.ocgov.com**DEVA PROTO**

Sonoma County

deva.proto@sonoma-county.org**Regional Representatives****PHONG LA**

Alameda County (BAAA)

phong.la@acgov.org**JOSEPH E. HOLLAND**

Santa Barbara County (CSCAA)

holland@co.santa-barbara.ca.us**LAURA MARSHALL**

Sierra County (NCAA)

lmarschall@sierracounty.ca.gov**Ex-Officio/Secretary****KRISTEN DEPAUL**

Modoc County

204 S Court St., Suite 106

Alturas, CA 96101

Phone (530) 233-6219

Committee Chairs**Standards****STEPHEN S. DUCKELS**

Yuba County

Legislative**SHELLY SCOTT**

Marin County

Education**VINCENT KEHOE**

Mariposa County

July 20, 2023

Honorable Chairman Antonio Vazquez
California State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0072

RE: Proposal for the Creation of a Specialized Unit within the Board of Equalization's Legal Office to Support and Address the Needs of Small and Mid-Sized Counties Submitted by Controller Cohen.

Dear Honorable Chairman Vazquez,

I would like to express my appreciation of the proposal submitted by Controller Cohen to expand the legal team of the Board of Equalization (BOE) and assist small and mid-sized County Assessors with legal inquiries. Similarly, I would also like to commend the BOE for exploring strategic courses of action that may allow our administrations to further benefit the property owners of California.

Although the County Assessors consider the current legal team with the BOE to be a valued resource, employing a specialized unit may provide added support for our shared commitment of delivering fair and equitable assessments. As Ms. Cohen mentioned in her proposal, small and mid-sized counties, at times, lack the resources to obtain legal counsel with expertise in certain areas of property valuation. Consequently, the Assessors rely on each other for knowledge, mutual experiences and/or sharing of expert staff. As Ms. Cohen also pointed out, occasionally Assessors must independently research and make individual determinations.

Additional legal resources, specifically for small and mid-sized counties, would be appreciated if your Board finds feasibility in execution of the proposal. Thank you for your time and consideration of this matter. If you or your staff have any questions, please feel free to contact me.

Respectfully,

Kristine Lee
California Assessors' Association President
Kings County Assessor/Clerk/Recorder

cc: Ms. Malia Cohen, Controller
Ms. Yvette Stowers, Executive Director