



September 22, 2023

The Honorable Antonio Vazquez
Chair
California State Board of Equalization
MIC: 72
PO Box 942879
Sacramento, CA 94279-0072

Re: September 26, 2023 Meeting of the Board – Agenda Item No. 5 – Training
Materials for Assessment Appeals Board (AAB) County Counsel Training Course –
Request for additional Period for Public Comment and Potential Additions

Dear Chair Vazquez:

We are writing on behalf of the California Alliance of Taxpayer Advocates (CATA) in response to BOE's evaluation and consideration of the Assessment Appeals Board (AAB) County Counsel Training Course, which is item 5 on the BOE's September 26, 2023 Calendar.

We very much appreciate the good work of Los Angeles County in leading the effort in this very important project, and particularly appreciate the excellent work of Thomas R. Parker, Senior Deputy County Counsel of Los Angeles County. His twenty-seven-page compendium of the Board's procedural rules is excellent foundational work for this training course for AAB Counsel.

However, we urge the Board to adopt a schedule that allows for further public review and comment on these materials, rather than summarily approving them at your September 26 meeting. Revenue and Taxation Code section 1624.02 requires that Board approved training materials for County AABs be developed in conjunction with both county assessors and appeals boards and local property tax practitioners. This statutory mandate has not been satisfied as these groups have not been given a meaningful opportunity to review and comment on these materials.¹ To the best of our knowledge Mr. Parker's proposed training materials were first

¹ Revenue and Taxation Code Section 1624.02(a) states:

made available for public review no more than a week ago. Indeed, CATA was unaware of Mr. Parker's work until it was forwarded to CATA's lobbyist Marc Aprea by BOE staff on September 14, 2023.² Clearly this limited time frame (little more than a week) is not sufficient to provide the property tax community an appropriate opportunity to provide the review and comment required by Section 1624.02.³

We have also connected with our CATA membership group, who were also unaware that these training materials were being considered for Board approval. We understand that other taxpayer groups also are unaware that these training materials were being considered for Board approval. Accordingly, these taxpayer organizations have not had any meaningful opportunity to review and comment on these proposed training materials as required by Section 1624.02. We would expect all these groups would have important additions and comments to Mr. Parker's training materials.

It is also notable that these proposed training materials are a narrative of just the Board's procedural rules (Rules 301-326). Further review and comment could lead to expanding these training materials to include citations to statutory provisions and court cases (as well as other authorities) that could provide still more guidance. Public review and comment could also lead to an expansion of the training materials to include guidance on the legal standards required for proper application of substantive valuation standards as well as additional guidance on other parts of the AAB's decision making.

We very much appreciate that you have identified this as an opportunity for the Board to continue to exercise its essential constitutional duties to provide ongoing oversight to ensure the quality and fairness of the California property tax system. The Board's contribution to AAB training materials is particularly important as quality and fairness in the AAB decisions resolving disagreements between taxpayers and assessors is critical to maintaining the fairness and credibility of the local property assessments. That said, we respectfully submit that Board statutory oversight on this project, developing and approving AAB training materials, is not yet

Every person newly selected for membership on or newly appointed to be a member of, an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training provided by the State Board of Equalization shall be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization.

² Mr. Aprea notes that these proposed training materials had not been posted to the BOE's web-site at the time of his September 14, 2023 conversation with BOE staff and that he first found the materials on the BOE's website this Monday, September 18, 2023. As of Thursday, September 21, 2023, there is no link to this material on the BOE agenda.

³ This is not meant to be any type of criticism of the excellent work of Mr. Parker. It instead reflects the fact that these materials were only recently made available for public review and have not yet been exposed to meaningful public review. We would expect this initial draft to be enhanced and expanded by public review and comment as required by Section 1624.02.

finished, as this Board oversight and development of AAB training materials still requires a meaningful public comment and review process mandated by Section 1624.02.

We suggest that the Board satisfy the requirements of Section 1624.02 by adopting a process for review and comment, similar to the review and comment process the Board uses for proposed revisions to an Assessor Handbook. We suggest that the development of AAB training materials be added as a new project of the existing Assessment Appeals Working Group, or alternatively, that the Board develop an entirely new working group for Assessment Appeals Board training. This adoption of a proposed review and comment period will not only satisfy the statutory requirements of Section 1624.02, it has the opportunity to enhance and expand the training materials to provide additional guidance to further expand the quality of the work of AAB Counsel and AAB decisions.

CATA and its members look forward to working with the members of the Board and Board staff, Mr. Parker, Mr. Yen and our fellow property tax practitioners (both those representing taxpayers and those representing counties), in this important project of developing AAB training materials.

Thank you for your consideration of our views.

Sincerely,



James DePasquale
Chairman and President
California Alliance of Taxpayer Advocates



Craig Becker
Vice-President
California Alliance of Taxpayer Advocates

cc: Honorable Sally Lieber, Second District, Vice Chair
Honorable Ted Gaines, First District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director
Mr. Henry Nanjo, Chief Counsel
Ms. Dawyn R. Harrison, County Counsel, County of Los Angeles
Mr. Thomas Parker, Senior Deputy County Counsel, County of Los Angeles