



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: June 4, 2025

To: Ted Gaines, Chairman
Sally J. Lieber, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

**Re: June 18, 2025, Board Meeting Item. 2025 County Assessor and AAB Issues
Board Work Group Follow-Up**

Honorable Members,

The purpose of this agenda item is intended to follow up on the April 30, 2025, Board Work Group meeting on County Assessor and Assessment Appeals Board Issues (the “Work Group”). At the Work Group meeting, the Board heard testimony from nearly twenty participants, including county assessors, representatives from assessors’ offices, assessment appeals boards, county counsel, and taxpayer organizations. The Work Group received dozens of recommendations from the presenters across the four major topics.

This Memo requests that the Board take the following **three (3)** actions with regard to the Work Group at the upcoming June 18, 2025, Board meeting:

1. Approval of the Work Group Minutes from April 30, 2025 – Attachment 1

The attached draft Minutes of the Work Group meeting (see Attachment 1) are submitted for your review, discussion and approval. Pursuant to the Board Governance Policy, the Work Group Chair shall prepare minutes of the meeting for Board approval at a regularly scheduled Work Group or Board meeting. By formally approving the attached Minutes, this document can be published on the Board of Equalization website to create a publicly accessible record of the Work Group meeting.

2. Presentation of Draft Work Group Report and Initial Recommendations – Attachment 2

The Board Governance Policy also requires the Work Group Chair to report on the Work Group's discussions, recommendations, and findings. This Memo requests that the Board review, discuss and possibly reach a general consensus regarding the attached draft Work Group Report (Attachment 2) and specifically consider the recommended initial options or solutions based on testimony provided. My office summarized and categorized all options and recommendations generally as (1) "short-term," which could be treated as immediate in that no further Work Group meetings would be needed, or (2) "medium-term," which may require more Work Group discussion, or (3) "long term," which would definitely require further Work Group input.

I am requesting your review as well as review from the participants along with any corrections or input regarding the contents of this draft Report and the recommendation tables. I welcome any additional comments or suggestions, and my staff will incorporate them. I intend to distribute copies of this Report to all Work Group participants to memorialize their contributions and make it publicly available.

Regarding the recommendation tables attached to the draft Report, Exhibit 1 contains a table of nine (9) recommended "short term" options or solutions which were raised by one or more Work Group participants. These were identified as short-term because there is, at least in part, a reasonable probability that they could possibly be accomplished without further Work Group input and possibly within the 2025 year. Also, the record appears to reflect a general consensus among the Work Group participants as to these short-term items.

A consensus on these recommended short-term solutions would not mean that the problem is considered solved, and no further action would be taken – however, it would:

- Allow the Board to move forward with addressing these issues without the need to wait for further Work Group meetings,
- Allow the Board to collaborate and work with the Executive Director on the issues, and
- Reserve time at future Work Group Meetings for issues which require more vigorous and focused discussion with stakeholder input.

Regarding the final recommendation table, the medium-term and long-term solutions are attached to this draft Report in Exhibit 2. Recommendations were identified as "medium-term" if they are, at least in part, related to the Board's Guidance on Assessment Appeals Training and "Best Practices," as discussed by the Work Group and would require additional discussion or input from stakeholders. Recommendations were classified as "long-term" if they were identified as possibly being dependent on others rather than the Board or Board staff, and/or if they would require lengthier processes, such as rule-making, legislation, funding, or support for a constitutional amendment based on the testimony received.

In the event that Board Members have concerns about the categorizations made any of the initial short-term recommendations contained in Exhibit 1 can be moved to Exhibit 2 or vice versa.

3. Request for Additional Work Group Meeting on September 17, 2025.

This Memo requests that the Board approve September 17, 2025, the second day of the September Board Meeting as currently scheduled, for a second Work Group meeting day.

I want to thank each of the Board Members and the stakeholders for their time, participation, and engagement with the Work Group meeting in April. I believe that it was very productive and gives the Board a real opportunity to make significant headway with the issues that were raised. By taking the actions requested in this memo, we can continue to push forward in addressing some of the most pressing administrative concerns which are facing assessors, assessment appeals boards, other local taxing agencies, and taxpayers.

Sincerely,

A handwritten signature in blue ink, reading "Antonio Vazquez".

ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez
Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines
Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director

MINUTES OF THE APRIL 30, 2025, STATE BOARD OF EQUALIZATION 2025 COUNTY ASSESSOR AND ASSESSMENT APPEALS BOARD (AAB) ISSUES BOARD WORK GROUP MEETING

Convening: Board Member Vazquez convened the Board of Equalization Work Group Meeting on 2025 County Assessor and Assessment Appeals Board (AAB) Issues on April 30, 2025, at approximately 10:00 a.m., with Mr. Vazquez presiding, Mr. Gaines, Ms. Lieber, and Mr. Schaefer present, and Mr. Emran present on behalf of Ms. Cohen.

Purpose: Member Vazquez presided, summarizing the overall purpose of the Work Group as determining where key aspects of both the assessment appeals and refund processes are causing lengthy delays and inefficiencies statewide, and attempting to streamline those aspects; addressing technical challenges, including implementing AB 1879 (Gipson) and possibly expanding the use of e-signatures, electronic forms and submissions for small- and medium-sized counties, and exploring solutions; and identifying major Proposition 19 challenges, including technical issues, and developing targeted education and other solutions to reduce taxpayer confusion and administrative burdens.

Speakers: **Hon. Antonio Vazquez**, Presiding, Third District Member; **Hon. Ted Gaines**, First District Member and Chair; **Hon. Sally Lieber**, Second District Member and Vice-Chair; **Hon. Mike Schaefer**, Fourth District Member; **Hasib Emran**, Deputy State Controller on behalf of Malia Cohen, State Controller; **Jennifer Tran**, Deputy Executive Officer, Assessment Appeals Board, Los Angeles County Board of Supervisors; **Brenden Vlahakis**, Chair, Assessment Appeals Subcommittee, California Clerk of the Board of Supervisors Association (CCBSA), and Assistant Chief Deputy Clerk of the Board, Ventura County; **Melissa Kitts**, Assistant Clerk of the Board, Butte County; **Hon. Lawrence E. Stone**, Santa Clara County Assessor; **Bhavit Madhvani**, Deputy County Counsel for Assessment Appeals Board, Santa Clara County; **Ann Moore**, Assistant Clerk of the Board of Supervisors, San Diego County; **Brooke Hill**, Chief Deputy Assessor, San Diego County Assessor's Office; **Hon. John Tuteur**, Member, California County Assessor Information Technology Authority (CCAITA), and Napa County Assessor-Recorder-Clerk; **Paul Waldman**, Director, Ryan LLC, and Member, California Alliance of Taxpayer Advocates (CATA); **Thomas Parker**, Senior Deputy County Counsel, Los Angeles County; **Brad Marsh**, Co-Managing Shareholder, Greenberg Traurig LLP, and Vice Chair, CATA; **Hon. Howard LaHaie**, Humboldt County Assessor; **Jarret Stedifor**, Assistant Assessor, Sacramento County Assessor's Office; **Linda Cogburn**, Chief Appraiser, Sacramento County Assessor's Office; **Robert Gomez**, Division Chief of Assessment Services, San Diego County Assessor's Office; and **Hon. Mike Gipson**, Chair, Assembly Revenue and Taxation Committee, and Assemblymember, 65th District.

Summary: All items on the agenda were addressed, including: The Assessment Appeals Process: Key Aspects and Administrative Burdens on Local Agencies, The Property Tax Refund Process: Key Aspects and Administrative Burdens on Local Agencies, Impediments to Incorporating Technology in Small-, Medium-, and Large Sized Counties, and Proposition 19 Challenges: Administrative Burdens and Implementation Questions – including Base Year Value Transfer Problems and Intergenerational Transfer Problems. A report that will include a summary of the presentations and recommendations discussed by Work Group speakers will be presented to the Board and all Work Group participants prior to the June 18, 2025, Board meeting. If approved, the report will serve as a baseline for future Work Group action.

Adjournment: The 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group Meeting was adjourned at 3:38 p.m.

REPORT ON APRIL 30, 2025, STATE BOARD OF EQUALIZATION 2025 COUNTY ASSESSOR AND ASSESSMENT APPEALS BOARD (AAB) ISSUES BOARD WORK GROUP

Introduction.

This report contains a detailed summary of the testimony received from all speakers at the April 30, 2025, Work Group Meeting. Following the summary of testimony, the report contains tables summarizing a number of recommended solutions. These tables break down the recommended solutions into “Short-Term” or “Initial” Recommendations (Exhibit 1) and “Medium and Long-Term” Recommendations (Exhibit 2).

Testimony Received.

1. IntroductionMr. Vazquez

Hon. Antonio Vazquez, Chair, Board Work Group, and Member, Third District

Member Vazquez opened the Board Work Group, thanking all participants for their time and attention, and summarizing the key solution-oriented goals for the meeting. Each participant’s input, expertise and experience are vital to fact-finding and recommending solutions that address the four administrative issues on the agenda:

1. Determining where key aspects of the assessment appeals process are causing lengthy delays statewide and exploring solutions to possibly streamline those aspects.
2. Determining where areas of the property tax refund process are causing backlogs and inefficiencies and exploring solutions to streamline those aspects.
3. Addressing technical challenges – including implementing and/or expanding the use of e-signatures, electronic forms and submissions for small- and medium-sized counties,
4. Identifying major Proposition 19 challenges, including technical issues and developing targeted education and related solutions to reduce taxpayer confusion and assessor administrative burdens.

2. The Assessment Appeals Process: Key Aspects and Administrative Burdens on Local AgenciesMr. Vazquez

Jennifer Tran, Deputy Executive Officer, Assessment Appeals Board, Los Angeles County Board of Supervisors

Ms. Tran discussed the operational inefficiencies present in the Los Angeles County assessment appeals process as well as the practical and innovative solutions implemented by the county to reduce its backlog and delays. Three solutions were particularly effective: (1) implementation of an enhanced staff training curriculum for county staff, (2) development of onboarding training for new AAB Members and

hearing officers, and (3) regular interaction with county counsel regarding case law and case study reviews.

Regarding the refund process following taxpayer appeals granted by an AAB, Ms. Tran identified two solutions which reduced the backlog and improved the efficiency of transmitting the AAB information through the assessor to the County Auditor for enrollment: (1) upgraded technology and (2) increased communication between offices.

Finally, she identified ongoing challenges that are still in the process of being addressed:

Issue 1: Upgrading older technology in other county offices involved in refunds.

Issue 2: Ensuring reliable and timely data exchange between offices.

Issue 3: The need for additional staffing resources.

Brenden Vlahakis, Chair, Assessment Appeals Subcommittee, California Clerk of the Board of Supervisors Association (CCBSA), and Assistant Chief Deputy Clerk of the Board, Ventura County Board of Supervisors

Mr. Vlahakis explained that a majority of counties have less than one full-time equivalent staff person dedicated solely to assessment appeals; therefore, efforts to change processes and procedures must address the resource limitations. He proposed the following seven solutions to help address the issues that the majority of clerks have identified:

Issue 1: Excessive and mass filings – which may be incomplete – by professional tax agents

- Proposed Solution: Board should explore possible rule to require professional tax agents to self-certify an analysis of an appeal prior to submission.
- Proposed Solution: Board should explore possible rule to require electronic submission of appeal applications by professional tax agents when they have submitted more than 50 applications per calendar year in a county.

Issue 2: Frequent requests for rescheduling

- Proposed Solution: Board should explore possible rule to require timely furnishing of information from each party to the appeal.

Issue 3: Resource limitations

- Proposed Solution: Board should support State grants or funding streams to develop case management systems to modernize the appeals process

- Proposed Solution: Board should support for revision of Revenue and Taxation code to allow counties to appoint former employees of assessor's office after one year rather than the current limitation of three years.
- Proposed Solution: Board should support for Revision of Revenue and Taxation code to allow counties to share AAB board members on a temporary basis without the need for appointment by each individual county board of supervisors

Issue 5: Need for additional educational publications

- Proposed Solution: Board should explore development of additional training resources for assessment appeal applicants, county staff, and professional tax agents.

Melissa Kitts, Assistant Clerk of the Board, Butte County Board of Supervisors

Ms. Kitts testified the Assessment Appeals Subcommittee of the California Clerk of the Board of Supervisors Association (CCBSA), provided additional comments and support for the solutions presented by Mr. Vlahakis. In addition, her testimony highlighted the following issues impacting the assessment appeals process in Butte County:

Issue 1: Lack of staff and funding resources for the assessment appeals process in smaller counties

Issue 2: Recruitment and training for AAB board members and county staff in smaller counties

Hon. Lawrence E. Stone, Assessor, Santa Clara County

Assessor Stone provided testimony about the assessment appeals process in Santa Clara County. Assessor Stone expressed the emphasis that the county places on the value of compiling data in order to identify where delays or bottlenecks occur in the assessment appeals process. He discussed the following issues and recommended solutions:

Issue 1: Assessment appeals process "best practices" is outdated

- Proposed Solution: Board should explore possible new Letter To Assessors (LTA) updating LTA 2020/039 "Effective Administrative Practices."

Issue 2: Qualification of AAB board members

- Proposed Solution: Board should encourage county boards of supervisors to appoint AAB board members based on heightened quality requirements.

Bhavit Madhvani, Deputy County Counsel, Assessment Appeals Board, Santa Clara County Board of Supervisors

Mr. Madvhani provided testimony on behalf of the Santa Clara County AAB, including recent data on appeals timelines for commercial and residential appeals. Mr. Madvhani identified the following four solutions to address critical areas needing improvement:

Issue 1: Taxpayer confusion in completing the assessment appeal application itself

- Proposed Solution: Board should revise the assessment appeals application to make it easier for taxpayers to communicate what they intend to appeal.
- Proposed Solution: Board should advocate for and create an assessment appeal standardized “*self-help center*” for homeowners to receive free support in completing the application.

Issue 2: Language accessibility of assessment appeal application

- Proposed Solution: Board should explore acquiring/implementing the establishment of tools to support property owners who may not be comfortable communicating legal or value evidence in English.

Issue 3: Mixed scheduling of assessment appeals

- Proposed Solution: Board should empower counties to set residential value hearings before a hearing officer without requiring an applicant to affirmatively authorize appearing before the hearing officer.

Ann Moore, Assistant Clerk of the Board of Supervisors, San Diego County

Ms. Moore presented testimony regarding the assessment appeals process in San Diego, highlighting the importance of scalable changes that could make a meaningful difference across jurisdictions. Ms. Moore identified the following four solutions to address current challenges:

Issue 1: Excessive premature filings from large firms

- Proposed Solution: Board should consider requiring professional filers to analyze the merits of an appeal prior to submission and file a brief statement of the basis of their appeal at the time of the submission.

Issue 2: High volume of postponement requests

- Proposed Solution: Board should provide published statewide guidance on establishing clear standards and promoting accountability around what qualifies as “good cause for a postponement”.

Issue 3: Need for additional training and support for AAB board members

- Proposed Solution: Board should invest additional resources in AAB board member training.

Issue 4: Need for additional taxpayer education materials

- Proposed Solution: Board should invest additional resources in robust taxpayer education, including the development of clear, multilingual materials.

Brooke Hill, Chief Deputy Assessor, San Diego County Assessor's Office

Ms. Hill presented testimony on behalf of the San Diego County Assessor's Office, focusing on the appeals process from the perspective of a county assessor. She proposed four solutions to address critical issues in the AAB process:

Issue 1: Failure to complete applications or exchange information timely and accurately

- Proposed Solution: Board should clarify that "good cause for a continuance" of an assessment appeal hearing includes the failure to exchange information required under Property Tax Rule 401(d).
- Proposed Solution: Board should consider updating Property Tax Rule 305.2, which relates to pre-hearing conferences, in order to require a more timely exchange of information.

Issue 2: AABs are allowed to request any party to submit proposed written findings of fact, which creates significant burdens on assessors.

- Proposed Solution: Board should revise Property Tax Rule 325(b), to limit requests of written findings of fact to *only* circumstances when both sides are represented by an attorney.
- Proposed Solution: Alternatively, Board should revise Property Tax Rule 325(b) to require that the AAB counsel prepare written findings of fact.

Hon. John Tuteur, Member, California County Assessor Information Technology Authority (CCAITA) and Assessor-Recorder-Clerk, Napa County

Assessor Tuteur provided testimony on the assessment appeals process on behalf of the CCAITA, a Joint Powers Agreement established to provide statewide solutions for county assessors through funding received by the Department of Finance. CCAITA's focus has been limited to its purpose of developing a statewide Proposition 19 and exemptions portal, but Assessor Tuteur indicated that the CCAITA may be willing to support a solution in the form of a future project that would develop a statewide "assessment appeals portal" which would be available to all county clerks of the boards of supervisors.

Paul Waldman, Director, Ryan LLC, and Member, California Alliance of Taxpayer Advocates

Mr. Waldman provided testimony from the perspective of a taxpayer representative association, emphasizing the numerous factors which can lead to delays in appeals, including the volume of appeals, staffing limitations, adequate training for AAB board members, information exchange between parties, and more. He proposed five solutions to address the most critical issues from the taxpayer perspective:

Issue 1: Lack of adherence to Property Tax Rule 323 regarding postponements and continuances

- Proposed Solution: Board should publish and widely disseminate guidance clarifying what constitutes good cause for the postponement or continuance of an assessment appeal hearing.

Issue 2: Lack of training for AAB board members

- Proposed Solution: Board should develop enhanced and updated training for AAB board members and consider raising requirements for AAB board members.

Issue 3: Limiting the use of pre-hearing conferences to resolve compliance with discovery disputes

- Proposed Solution: Board should allow or advocate for rules which would allow continuing discovery disputes to be resolved by the AAB, rather than at a pre-hearing conference.

Issue 4: Improve communication and knowledge between parties regarding substantive issues and scheduling as well as timing

- Proposed Solution: AABs should consider developing a docket/tracking system similar to courts where parties can upload documents, select acceptable hearing dates, etc.

Issue 5: High-value commercial and complex property appeals can impact scheduling of simpler residential appeals

- Proposed Solution: Board should encourage counties to adopt procedures for high-value complex properties, such as a separate track to avoid them clogging up the system.

Thomas Parker, Senior Deputy County Counsel, Assessment Appeals Board, Los Angeles County Board of Supervisors

Mr. Parker provided comments for the Work Group from the perspective of county counsel from Los Angeles, discussing issues including the definition of “good

cause” for a continuance of an assessment appeal, the responsibility of parties to propose findings of fact, the authority of a taxpayer to withdraw a time waiver, and the difficulty of developing a rule to separate high-value from low-value items in a consistent manner statewide.

3. The Property Tax Refund Process: Key Aspects and Administrative Burdens on Local Agencies.....Mr. Vazquez

Bhavit Madhvani, Deputy County Counsel, Assessment Appeals Board, Santa Clara County

Mr. Madhvani testified on the property tax refund process citing that on average takes about five weeks (longer for Prop. 19 cases) for property owners to receive their refunds. There are many steps involved and is more complex than one might think. Although not all encompassing, county employees have to verify the correct person to receive the refund and where the check is being sent. Employees also need to verify if the property owner has any delinquent tax bills, as well as calculate the interest owed to the property owner. The refund also needs to be reviewed by a manager (dependent on the refund amount) and needs to be documented properly.

Brad Marsh, Co-Managing Shareholder, Greenberg Traurig LLP; and Vice-Chair, CATA

Mr. Marsh provided testimony from the perspective of a taxpayer representative association on the benefits of a timely refund and provided two solutions to improve the refund process.

Issue 1: Refund delays stem from the hand-off process from one department to another and various portions of the county.

- Proposed Solutions: Board should collaborate with assessors on facilitating enrollment of corrected assessed values within 30 days of the date of the board’s decision per Revenue & Taxation Code Section 1614; and issue a refund within 30-days from the date of the roll change.

Issue 2: Identifying the correct payee in the case of third-party payors (mortgage companies, escrow companies)

- Proposed Solution: Board should work with AABs to change the application form to include additional lines/circumstances identifying specific name and address of who will receive the refund.

4. Impediments to Incorporating Technology in Small-, Medium-, and Large-Sized Counties.....Mr. Vazquez

Hon. John Tuteur, Member, California County Assessor Information Technology Authority (CCAITA), and Napa County Assessor-Recorder-Clerk

Assessor Tuteur provided testimony on solutions for smaller and medium sized counties and the role that the Joint Powers Authority will play on implementing a statewide portal to be made available for all 58 counties. He also discussed the cost of incorporating new technology in smaller counties and how that can be a financial burden considering the budgetary limitations of the counties.

Subsequent to the meeting, Assessor Tuteur submitted an additional comment suggesting that the September Work Group also consider “Supporting the development of a statewide assessment appeals portal to allow applicants, clerks of the board and assessors to streamline filing and data capture.”

Hon. Howard LaHaie, Humboldt County Assessor

Assessor LaHaie provided testimony on his county’s processes for tracking assessment appeals hearings and the barriers he faces on technology upgrades. Although Humboldt has an efficient process to track 50-60 appeals a year via Microsoft Excel spreadsheets, the assessor’s staff along with the Clerk of the Board have multiple duties and responsibilities. He adds that his county has limited resources and funding to accommodate updated technology.

He proposed as a solution a statewide effort to develop a portal to track assessment appeals hearing – such as the possible option described by prior speakers, would be beneficial.

Paul Waldman, Director, Ryan LLC, and Member, CATA

Mr. Waldman provided testimony from the perspective of a taxpayer representative association on the issue of electronic signatures (e-signatures) as it pertains to personal property batch filings. He provided backgrounds on the various electronic filing systems such as SDR, ESDR, and Megabit systems and how there is not currently conformity statewide, and specifically proposed 6 solutions:

Issue 1: There are multiple electronic filing systems statewide, but counties can either opt-in or opt-out.

- Proposed Solution: Board should develop a consistent statewide filing process to eliminate signature issues.
- Proposed Solution: Board should develop a comprehensive list of what counties accept e-filing and a list of what counties have what type of system (SDR, ESDR, Megabit).

Issue 2: Counties are not accepting e-signatures due to verification problems.

- Proposed Solution: Board should encourage counties to utilize DocuSign for e-signatures and e-signature verification and in the event that DocuSign is prohibitively expensive, counties could pass on the related DocuSign fees to the filer.
- Proposed Solution: Board should encourage counties to instituting a signature card system to verify the digital signature to the wet signature on file at the county.

Issue 3: Counties are not opting-in to the SDR system.

- Proposed Solution: Board should investigate and determine why counties are not opting-in and address any challenges.

5a. Proposition 19 Challenges: Administrative Burdens and Implementation Questions Base Year Value Transfer Problems.....Mr. Vazquez

Hon. John Tuteur, Member, California County Assessor Information Technology Authority (CCAITA), and Napa County Assessor-Recorder-Clerk

Assessor Tuteur provided testimony on behalf of the CCAITA regarding the solution being worked on to develop a statewide Prop 19 and exemptions portal, intended to allow counties to access important information which is necessary for the administration of Prop 19 and exemptions. Providing access to this information statewide would allow smaller and medium-sized counties to reduce the burden associated with administering Prop 19 and exemptions that can involve complicated calculations based on information maintained by another county. Around the time of the Work Group hearing, the CCAITA had put out a Request for Proposals to begin the process of developing the portal.

Assessor Tuteur is hopeful that the technology could ultimately expand to other issues, including possibly an AAB portal.

Hon. Howard LaHaie, Humboldt County Assessor

Assessor LaHaie testified on the Prop. 19 issues his county has encountered since it took effect. An important issue in rural counties is the lack of clarity on what constitutes a “family farm”.

Issue 1: Lack of clear definition of the term “family farm” for the purposes of Prop 19 administration.

- Proposed Solution: Board should develop a rule or support legislation which provides a clearer definition of a family farm.

Brad Marsh, Co-Managing Shareholder of Goldberg LLP and Vice Chair of CCAITA

Mr. Marsh provided testimony as to the administrative burdens as well as the hurdles in achieving greater Prop 19 compliance. He proposed three solutions regarding the need to address taxpayer education:

Issue: Taxpayers lack awareness of critical information including time-sensitive actions which must be taken to qualify for Prop 19 benefits.

- Proposed Solution: Board should recommend county assessors to include attention-grabbing type headlines on notices and regularly distributed mailers.
- Proposed Solution: Board should develop focused educational programs, workshops, webinars, etc. for taxpayers, accountants, attorneys, and advisors to avoid confusion and raise awareness.
- Proposed Solution: Board should assist assessors in tracking critical information needed for Prop 19 exemption determinations by tying that information to annual forms and change in ownership forms.

5b. Proposition 19 Challenges: Intergenerational Transfer Problems.....Mr. Vazquez**Jarret Stedifor, Assistant Assessor and Linda Cogburn, Chief Appraiser, Sacramento County Assessor's Office**

Mr. Stedifor and Ms. Cogburn presented examples of Prop. 19 cases that had unintended consequences when it comes to trusts and probate due to lack of clarity of the intergenerational transfer provisions and they proposed the following solution(s):

Issue 1: Taxpayers have been unable to qualify for Prop 19 due to various circumstances, including that they were unable to move into a new property within one year of the date of death due to the length of the probate process.

- Propose Solution: Board should issue guidance or support legislation regarding the correct practice for assessors to apply when taxpayers are unable to meet the one-year occupancy requirement due to a pending probate or other judicial proceedings.

Robert Gomez, Division Chief, Assessment Services for the San Diego County Assessor's Office.

Mr. Gomez testified on the challenges of the complex reassessment calculations associated with Prop. 19 valuation transfers and the difficult task of tracking "primary residences". He proposed the following solution:

Issue 1: The different deadlines for filing a claim for Prop 19 exemption and the homeowners' exemption creates taxpayer confusion.

- Proposed Solution: Board should support legislation and/or a constitutional amendment which would align the deadlines for filing for the homeowners' exemption and the Prop 19 exemption at 3 years, thereby reducing taxpayer confusion and excessive administrative time and expense for assessors.

Hon. Mike Gipson, Assemblymember, District 65, California State Assembly

Assemblymember Gipson provided testimony on the problems with Prop. 19 and suggested legislative solutions to two critical challenges:

Issue 1: Inherited small business property that does not have enough liquid capital to cover an abrupt increase in property tax and would result in business closure or property loss:

- Proposed Solution: Board should support a constitutional amendment and legislation to provide an intergenerational transfer exclusion to protect from increase some amount of the base year value of a small business property, when the property tax resulting from the change in ownership would economically prevent the inheritance by a child or grandchild.

Issue 2: Victims of disasters having potentially less time to purchase or construct a new property after damage or disaster cannot transfer value of these business properties.

- Proposed Solution: Board should support a constitutional amendment and legislation that extends the time to transfer a base year value for victims of natural disasters who may be unable to move into an otherwise qualifying property within the one-year time period.

Brad Marsh, Co-Managing Shareholder of Goldberg LLP and Vice Chair of CATA

Mr. Marsh provided testimony on his own behalf and not CATA. He informed the Board that he participated in a Work Group addressing the exact same topic that Sacramento covered in their presentation and suggested that there appear to be legislative solutions that would be practical and would help to address some of the issues raised by previous speakers on this item. Mr. Marsh informed the Board that the minutes to the meeting he attended will be distributed to the Board for their consideration with the public record at the June meeting.

6. Wrap-Up and Next Steps.....Mr. Vazquez

Member Vazquez thanked the Work Group participants for their testimony and indicated that his staff would prepare minutes and a report documenting recommendations by June 18, 2025, for Board review and approval. He also expressed that the Work Group may want to reconvene on September 17, 2025.

Chairman Gaines provided closing remarks by highlighting several issues and Board solutions that he found critically important, including but not limited to:

- 1) Clarify whether current law may provide sufficient time for base year transfers and children moving into the home – and if not, what Board action is needed;
- 2) Board assistance regarding providing electronic signatures to counties at a low cost, and highlighting the need for a solution; and
- 3) Further fact finding and gathering information on current law, particularly from Sacramento County, in anticipation of the June report and discussion.

Vice-Chair Lieber suggested that Board Members reflect on the number of issues and recommendations received at the meeting, with a follow-up on June 18, 2025, and further discussion at subsequent meetings.

Deputy Controller Emran suggested progress reports in June and an annual meeting in September and proposed a checklist approach to implementing recommendations.

Member Vazquez adjourned the Work Group Meeting at 3:38 p.m.

EXHIBIT 1: SHORT-TERM RECOMMENDATIONS TABLE.

Summary of April 30, 2025, Board Work Group issues and solutions tentatively identified as those that may be actionable in the short-term.

Short-Term Actions

Primary Issue	Specific Issue	Recommended Solution
Assessment Appeals Delays	AAB Board Member Recruitment and Retention	Explore options to allow for sharing of AAB members on a temporary basis between counties.
		Encourage counties to appoint AAB members whose qualifications are above the required minimum.
	AAB Board Member Training	Update AAB Member training on Prop 19 and other specific topics.
		Improve implementation of statewide guidance defining “good cause” for hearing continuance.
	Assessment Appeals Application	Support multilingual options for assessment appeal applicants.
Incorporation of Technology	Implementation of e-Signatures	Compile a comprehensive list of what counties accept e-filing and other related data.
	Statewide Access to Technology	Expand closer coordination, collaboration and support for the CA County Assessor Information Technology Authority (CCAITA).
Prop 19 Administration	Taxpayer Awareness	Recommend assessors include attention-grabbing headlines about Prop 19 on notices and regularly distributed mailers.
	Substantive Administration of Prop 19	Find and/or develop and support legislation that addresses frequently occurring challenges that are creating administrative burdens for assessors.

EXHIBIT 2: MEDIUM AND LONG-TERM RECOMMENDATIONS TABLE.

The following issues/solutions may be the subject of a subsequent Work Group meeting on updating Board's Guidance on Assessment Appeals Training and "Best Practices."

Medium-Term Actions

Primary Issue	Specific Issue	Recommended Solution
Assessment Appeals Delays	Assessment Appeals Application	Advocate for the establishment of an assessment appeal "self-help center" for homeowners to receive free support in completing the application.
		Revise the assessment appeals application to make it easier for taxpayers to communicate what they intend to appeal.
	Assessment Appeal Procedures	Explore options to encourage or require timely exchange of information from each party to an appeal.
		Explore possible separation of simple, residential appeals from large, complex, commercial appeals.
		Explore practices around the use of pre-hearing conferences to maximize the efficiency and fairness of the process.
	Excessive or Mass Filings	Consider establishing a Rule requiring professional tax agents to self-certify an analysis of an appeal prior to submission.
		Consider establishing a Rule requiring electronic submission of appeal applications from professional tax agents who have submitted more than 50 applications per calendar year in a county.
Refund Delays	Assessment Appeals Application	Amend the assessment appeals application to include the option for a taxpayer to identify whether their property taxes are paid through a third party, and if so, to provide "payee" information.

Long-Term Actions

Primary Issue	Specific Issue	Recommended Solution
Assessment Appeals Delays	AAB Board Member Recruitment and Retention	Advocate for legislation to allow for the appointment of former assessor's office employees to AABs after one year rather than three years.
	Assessment Appeals Procedures	Explore a possible rule allowing AABs to request proposed written findings of fact only in circumstances when both sides are represented by an attorney; or alternatively, require that AAB counsel prepare written findings of fact.
	Technology Solutions	Advocate for state resources for counties to develop an AAB docket system.

Long-Term Actions, continued

Primary Issue	Specific Issue	Recommended Solution
Refund Delays	Encouraging Communication Between Local Tax Agencies	Enforce statutory deadlines on the processing of refunds.
Implementation of Technology	Focus on small & medium sized counties	Compile a “needs” document and a cost/revenue or resources schedule to meet county needs – through the state budget or legislation.
	Implementation of AB 1879 E-Signatures	Explore development of a consistent statewide filing process to eliminate signature issues.
		Consider development of a signature card system to assist with verification of e-signatures.
		Encourage counties to utilize DocuSign for e-signatures and, if necessary, pass on the related filing fees to the filer.
		Investigate and determine why counties are not opting in to use the SDR system.
		Support efforts to re-write ESDR and Megabit systems to make it easier to file online.
Prop 19 Administration	Taxpayer Awareness	Expand targeted educational programs for taxpayers and professionals (accountants, attorneys, and advisers) from whom taxpayers seek advice that would be impacted by Prop 19.
	Statutory and/or Constitutional Amendments	Support a Prop 19 amendment to align homeowners’ exemption date with the claim-filing exclusion date.
		Support a Prop 19 amendment to allow for the transfer of small business property.
		Support a Prop 19 amendment to extend the relevant deadlines for victims of natural disasters.