



PUBLIC COMMENT

From: Gina Rodriguez,

Agenda Item: 1. Taxpayers' Bill of Rights Hearing

Meeting Date: 08/20/2025

Minutes Exhibit: 8.2

BMO

500 Capitol Mall, Suite 2080
Sacramento, California 95814

Main 916.414.0400

Fax 916.414.0404

www.ryan.com

August 20, 2025

Attn: Lisa Thompson
Taxpayers' Rights Advocate
State Board of Equalization
Transmitted Via E-mail: Lisa.Thompson@boe.ca.gov

Re: 2025 BOE Property Taxpayers' Bill of Rights Hearing – Comments and Recommendations

Dear Lisa,

Thank you for your time today at the annual Property Taxpayers' Bill of Rights hearing. This letter provides comments and recommendations from Ryan, LLC.

Ryan, LLC, is a global tax and technology firm. With more than 6,000 employees and offices in more than 80 countries, we are the largest firm in the world dedicated solely to business taxes, including property taxes.

We are not bound by the Sarbanes-Oxley Act, which allows us to be uniquely positioned to advocate for best practices in government services to ensure that taxpayers receive exceptional service. As such, we frequently collaborate with government officials and personnel to advance effective approaches in tax administration. We communicate openly and provide recommendations from an external perspective that benefit both the government and the public. Our shared goal is efficient and effective tax administration that ensures that taxpayers pay the correct amount of tax—no more and no less.

Los Angeles County Property Tax Task Force Update

At previous hearings, I discussed the success of the LA County Property Tax Task Force ("Task Force"), of which I am the facilitator. The Task Force was established in response to the county's unprecedented post-COVID backlog of 40,000 appeals and includes staff from the offices of the LA County Assessor, Auditor-Controller ("A-C"), Treasurer-Tax Collector (TTC), Executive Office ("EO") of the Assessment Appeals Board ("AAB"), LA County Counsel, and a few trade associations and highly respected California private property tax attorneys. About three years ago, we started out with monthly meeting, and now usually meet quarterly. We continue to gain insight into each other's processes, including their limitations.

Efforts by the Task Force have led to significant **process improvements** in the county, yielding positive outcomes. The county's appeals backlog has been reduced by more than 75 percent; appeals are now being scheduled within a few months of receipt; and the AAB now releases

Notices of Board Action (“NOBAs”) within two weeks of the decision. Further, with respect to delayed property tax refunds, we are seeing some improvement, but are still working through that issue.

While LA County has experienced more efficient calendaring of appeals and a somewhat quicker release of property tax refunds for successful applicants — resulting in reduced interest expense for the county — the Task Force is continuing to address work on these. The Task Force remains committed to identifying new and improved processes to keep appeals moving and reducing refund delays and we hope that the “County Assessor and AAB Issues Board Work Group” (“Work Group”) established by the Board will also continue to make recommendations and seek resolutions throughout California.

Recommendations

Some recommendations on how to improve California’s property tax system will require legislation or county ordinances and some require process changes or forms revisions. Thanks to Member Vazquez for the establishment of the Board Work Group, which already is underway.

In my capacity as a tax professional, I have attended the conferences of the California Assessors’ Association (“CAA”) for more than 20 years and have been a speaker at a couple of them, including the conference in South Lake Tahoe a few weeks ago. I have experienced firsthand the power of in-person communication, and what can be accomplished.

Under the Board’s direction, staff should regularly engage with county property tax officials and tax professionals simultaneously, and open communication channels, which will help identify efficiencies and cost savings for the state, counties, and taxpayers. For example, during a five-minute conversation with an assessor, you might hear about the many challenges they face, such as no-shows at appeals hearings. In talking with property tax professionals, you might hear about the amount of paper they must use because there are no e-filing systems that allow batch processing.

We are eager to partner with the Board on these recommendations, most of which we provided to the Board at prior hearings:

- 1) **E-Signatures:** Provide guidance regarding the authentication and approval procedures for e-signatures, specifically for facsimile signatures on paper returns. We have been discussing e-signatures for the many years, even before COVID. Assessors’ signature authentication and Board-approval requirements have been around since 2003 when AB

1744 was enacted into law, which added subdivision (k) of R&TC Sec. 441.¹ [The CAA president asked for such guidance](#) at the May 13, 2020, Board meeting². Reacting to COVID, the Board released [LTA 2020/22](#)³ in May 2020, which states that assessors must submit procedures to the Board procedures to authenticate electronic property statements, but stops short of providing telling them how. Finally, AB 1879 (Ch. 24-217) was signed into law almost a year ago, but assessors and property taxpayers are still unclear on how to use e-signatures on paper-filed returns.

- 2) **Enrollment Deadlines.** Mandate enrollment deadlines for stipulations and all other AAB decisions, also known as Notices of Board Action (NOBAs). County officials should be required to correct the rolls within a reasonable number of days from the date of the AAB decision. To effect this change, stipulations and decisions will need to be transmitted to A-Cs more frequently than the statutory deadline of the second Monday of each month. Some counties are taking up to six months or longer to correct the rolls after receiving information from the AAB. For value reductions, these delays can be devastating for taxpayers, as they continue to receive their tax bills based on the previously higher values. It also means that the counties must pay more in interest on the refunds.
- 3) **Refund Deadlines.** Mandate refund deadlines for stipulations and all other AAB decisions. A-Cs should be required to release refunds within a reasonable number of days from the enrollment date. Taxpayers are required to pay their bills on time, and they expect their refunds within a reasonable amount of time. In some counties, there are delays of 6 to 12 months and longer after a reduction of assessed value has been enrolled. Counties are not penalized for this delay, but interest continues to accrue during the delay, which costs counties higher interest payments.

While the Board does not specifically have responsibility over property tax refunds, it is responsible for overseeing county assessors to ensure consistency and uniformity in local property tax administration.

- 4) **Uniformity.** Review significant inconsistencies amongst the 58 counties and make recommendations to county officials on how to reduce compliance burdens on taxpayers. All 58 assessors choose how they want to operate, and the lack of consistency makes compliance very burdensome on taxpayers. For example, all 58 counties have different

¹ Subdivision (k) of Section 441 of the bill states: (k) The assessor may accept the filing of a State Board of Equalization form by the use of electronic media. In lieu of the signature required by subdivision (a) and the declaration under penalty of perjury required by subdivision (b), **a State Board of Equalization form filed using electronic media shall be authenticated pursuant to methods specified by the assessor and approved by the State Board of Equalization.** Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine.

² Page 3 of <https://www.boe.ca.gov/meetings/pdf/2020/051320-M1-w5.pdf>

³ <https://www.boe.ca.gov/proptaxes/pdf/lta20022.pdf>

“Agent Authorization Forms” for filing property statements. Based on our recommendation, last year, the Board agreed to develop a statewide form, which is in progress. However, other statewide forms should be developed, which would lift the burden from counties and providing uniformity for taxpayers.

- 5) **Intangibles.** Provide guidance for valuing intangibles. The statute and AH502 provide that intangibles are excluded from tax, but do not provide a methodology for doing so. Appraisers are required to ensure that the final value indicator does not include any non-taxable value. There are a few court cases that make clear intangibles are excluded, but there has been no guidance on the valuation methodology. The lack of guidance for valuing intangibles has led to a lack of uniformity throughout the state’s 58 county assessors, which has led to expensive litigation.
- 6) **Taxpayer Addresses.** Assist counties in implementing best practices with respect to taxpayer address updates. The Task Force has determined that many refunds are delayed because of bad addresses. Addresses seem to more current at assessors’ offices than other county offices, but they generally are not shared with other county property tax officials. In LA, the TTCs’ refund procedures rely on taxpayers’ addresses used at the time the original tax payments were received, but refunds often are issued years later, and are sent to the wrong address if the payor has moved. The USPS sends these checks back to the counties, which is where they sit and become stale.
As refunds typically take six months or more, property tax agents often do not make an inquiry of the A-C until months after the refunds were returned as undeliverable. The process to get refunds reissued is cumbersome and inefficient. Some A-Cs require articles of incorporation, affidavits, business cards, and other information to reissue refunds and delays are excessive.
Further, the payor often is an escrow company, and that is where the refund checks are mailed and that is where they sit and become stale. The State Controller should consider raising this issue with her **Committee on County Tax Collecting Procedures**. This committee is responsible for advising her office on tax levying and collection.
- 7) **Assessment Sampling Surveys.** Update BOE’s Assessment Sampling Surveys to include relevant process issues. For example, it would be helpful to know some key metrics, such as how long it takes a county to schedule an appeal or issue a refund. The Board should consider bringing back “[Special Topic Surveys](#)”⁴ allowed by Gov’t Code Sec. 15640(d). The last BOE Special Topic Survey was released in 2004. The Board completed a Special Topic

⁴ <https://www.boe.ca.gov/proptaxes/sptscont.htm>

Survey on Assessment Appeals in 1986, long before the technology we have available today. These types of surveys could benefit both government officials and taxpayers alike.

- 8) **Uniform Appeal Dates.** In December 2024, the Board voted unanimously to accept our recommendation to seek legislation for uniform appeal dates. Currently, 47 counties have an appeal date of November 30, and 11 counties have an appeal date of September 15.⁵ However, tax bills are not issued until October, so many taxpayers with property in the 11 counties miss the September 15 filing deadline. My colleague, Greg Gibney, is in the AT&T queue and will be speaking on this recommendation.

Implementing these recommendations would reassure taxpayers that their property taxes are being handled efficiently and transparently, ensuring the correct funds reach our schools, and strengthen their trust in government.

My colleagues and I at Ryan look forward to working with you to build a property tax system that operates efficiently and effectively. Please feel free to contact me at gina.rodriquez@ryan.com or 279-600-3261.

Sincerely,



Gina Rodriguez, Principal
Advocacy Services Practice
Ryan, LLC

cc: Yvette Stowers, BOE Executive Director (Yvette.Stowers@boe.ca.gov)
Honorable Ted Gaines (ted.gaines@boe.ca.gov)
Honorable Sally Lieber, BOE Chair (sally.lieber@boe.ca.gov)
Honorable Mike Schaefer (mike.schaefer@boe.ca.gov)
Honorable Malia Cohen (mcohen@sco.ca.gov)
Honorable Antonio Vazquez (antonio.vazquez@boe.ca.gov)
Hasib Emran, Deputy State Controller (hemran@sco.ca.gov)
Los Angeles County Assessor Jeff Prang and CAA President (jprang@assessor.lacounty.gov)
Holly Reed, Ryan, LLC, Advocacy Services Practice Leader (holly.reed@ryan.com)

⁵ The 11 counties with a September 15th appeal date include Alameda, Alpine, Inyo, Kings, Mono, Placer, San Francisco, SLO, Santa Clara, Sierra and Ventura