



Lynna Monell, President (San Bernardino)
Mia Martinez, Vice-President (Ventura)
Ryan Sharp, Treasurer (San Diego)

385 N. Arrowhead Ave., 2nd Fl
San Bernardino, CA 92415
Phone: (909) 387-3842
lmonell@cob.sbcounty.gov

September 16, 2025

Workgroup Chair Vasquez, Chair Gaines, and Members of the Board
State Board of Equalization
via email

Re: 2025 County Assessor and Assessment Appeals Issues, Part 2 – CCBSA Response

Dear Workgroup Chair Vasquez, Chair Gaines, and Members of the State Board of Equalization,

Thank you for the opportunity to submit to you information on areas of the Assessment Appeals process that the Board of Equalization is working to improve. The California Clerk of the Board of Supervisors Association (CCBSA) is grateful to have had the opportunity to present to your Board in April and we continue to be your partner in improving the Assessment Appeal Process.

We have taken the time to review all topics of discussion planned for the September 17, 2025, workgroup meeting, and we provide the following responses to each agenda item and proposal.

Agenda Item 1: Best Practices for AAB Member Recruitment and Training

Summary Recommendation

CCBSA recommends that the Board of Equalization (BOE) develop statewide training and guidance for Assessment Appeals Board (AAB) members that is accessible to both attorney and non-attorney members, supplemented by plain-language resources and annual case law briefings. In addition, a clarifying Letter to Assessors (LTA) on cross-county appointment authority is requested. These measures will promote consistency, fairness, and defensibility of AAB decisions, while also strengthening recruitment and retention by giving members the confidence and tools to succeed in their roles.

Background

Recruitment and Retention Challenges

Counties across California continue to face difficulties in recruiting and retaining qualified Assessment Appeals Board members. Revenue and Taxation Code section 1624 provides requirements for a County with a population of less than 200,000, while Revenue and Taxation section Code 1624.05 provides requirements for a County with a population of more than 200,000. These laws require members to have at least five years of professional experience in real estate, property appraisal, accounting, law, or related fields. However, most members are not attorneys and may have limited exposure to procedural rules governing postponements, record development, or due process standards. Conversely, AAB members who are not advanced appraisers may have limited exposure and access to trainings on advanced appraisal practices.

Retention is particularly challenging when members are tasked with responsibilities that extend well beyond their professional training, such as making legal determinations that may later be subject to judicial review.

Revenue and Taxation Code section 1624.05 subdivision (c) carves out an additional area of qualification for Los Angeles County, expanding qualified individuals to other experience in the state in a real estate field, including business accounting and taxation, land use and urban planning, real estate development or investment analysis, and real estate banking or financing. When paired with the shortened post-employment waiting period for former Assessor employees for Los Angeles County, of 1-year rather than 3-years, as afforded by Revenue and Taxation Code section 1624.1, Los Angeles County has a broad range of qualified candidates to select from. The advancement of AB 1203 implementing these expanded qualifications for Los Angeles County immediately resulted in an uptick of qualified AAB member applicants and they secured eleven appointments shortly thereafter. Other Counties could benefit from access to similarly qualified pools of candidates.

Complex Responsibilities Without Legal Training

AAB members are required to evaluate evidentiary sufficiency and make factual conclusions, apply Good Cause standards, and make legal determinations that can ultimately be challenged in Superior Court. While judges receive extensive and structured legal training before presiding over such matters, AAB members do not. Good Cause determinations are factual as well as legal decisions for AAB members.

For example, counties report that members are often uncomfortable defining Good Cause and, as a result, tend to grant postponements or continuances almost universally. This practice reflects uncertainty rather than judgment and results in unnecessary delays — not only for the appeal at issue, but also by consuming valuable calendar time that could otherwise be allotted to appeals ready to proceed.

Existing Training Gaps

Training for AAB members is highly inconsistent across the state:

- County Counsel may provide instruction, but this varies widely in scope and quality based on County resources.
- BOE Letters to Assessors (LTAs) are written in formal legal language and often address pieces of an issue across multiple documents, which can make them difficult for non-attorney AAB members to locate and apply in practice.
- Smaller counties frequently lack the resources to provide structured or recurring training.
- While some counties have developed their own recorded training materials, such training is generally tailored to local practices, the complexity of appeals in that jurisdiction, and the structure of that county's AAB. *As such, these materials are unlikely to be broadly applicable statewide.*

While we appreciate the BOE's offer to make existing training for Assessors available to AAB members, we believe such training courses are too Assessor-specific and do not fully convey the AAB's role in the property tax process.

For these reasons, CCBSA is recommending that training be developed by the BOE at a level that is uniformly applicable statewide and tailored to the needs and role of AAB members.

Recommended Actions

1. BOE-Delivered Training Modules

Develop and deliver standardized training modules, either live or recorded, that can be utilized in addition to the existing self-study materials. These trainings should be tailored for non-attorney audiences and emphasize practical application over case citations.

While some counties have developed recorded training, these programs often include materials specific to local rules and practices and may not be applicable or well-suited for broader statewide use. Therefore, statewide training must be created and delivered at a level applicable to all counties, ensuring consistency and equity while remaining accessible to both attorney and non-attorney members.

2. Plain-Language Guidance

Supplement LTAs with accessible tools such as checklists, plain-language explanations, and practical examples to help members apply complex rules. For instance, guidance could illustrate how provisions like Proposition 19 should be applied in practice, breaking down technical issues into clear steps for both attorney and non-attorney board members.

3. Clarification of Good Cause

Provide general framework of *both* what constitutes Good Cause and what does not for the purpose of the AAB evaluating a subsequent request for postponement or continuance of the hearing, which requires the AAB to make a finding of Good Cause. Establish the minimum elements that must be documented in the record to ensure decisions regarding Good Cause are legally sufficient and defensible on judicial review, particularly when the Board is denying a request and therefore requiring a hearing to proceed.

4. Annual Case Law Briefing

Institute an annual briefing delivered by BOE attorneys to provide an overview of relevant case law from the prior year. This could be presented as a webinar and would help ensure AAB members remain informed of evolving legal standards. For example, LTA 2025/029 was issued on September 4, 2025, outlining recent legislative determinations. It would be helpful for this to be accompanied with a BOE-lead training session to explain the implications and applicable procedural changes.

5. Cross-County Appointment Authority

CCBSA requests that the BOE issue a clarifying LTA on the appointment or service of AAB members who reside outside the forum county when need exists. Specifically, the LTA should address whether a board member from one county may sit on a board with members from another county, or whether all members must be appointed within the same county.

In practice, AABs already hear appeals from outside their jurisdiction when conflicts of interest arise (see Property Tax Rule 308.6), but there is no clear statewide guidance confirming this authority or whether such a procedure applies outside of the conflict-of-interest circumstance. Clarification through an LTA is preferred over amendments to existing Property Tax Rules, as this approach avoids the risk of unintended administrative restrictions that could arise from county-to-county variations in circumstances and practices. Such guidance is especially important for counties with partial boards due to vacancies, or for counties without functioning boards where the Board of Supervisors must serve. Clarification would provide flexibility while maintaining consistency and fairness statewide.

We appreciate BOE Executive Director Stowers' thoughtful suggestion regarding the possible use of multi-jurisdictional Assessment Appeals Boards (AABs) as a means to address the growing challenges counties face in recruiting and retaining qualified board members. While this approach reflects creative problem-solving, several barriers make the establishment of multi-jurisdictional AABs impractical for most counties. Smaller counties often receive a limited number of appeals each year, resulting in AABs that meet infrequently. Creating a multi-jurisdictional body would introduce significant logistical and cost-sharing complexities, including questions of staffing, stipends, location expenses, and County Counsel support. These challenges could outweigh the intended benefits.

Based on Executive Director Stowers' recommendation, we have further discussed and identified an alternative path that we believe better balances feasibility with the underlying need for flexibility. Specifically, we respectfully request that the BOE provide guidance affirming that counties may utilize qualified AAB members from other counties as needed, while preserving local discretion to determine when and how such arrangements are appropriate. This approach would give counties the necessary authority and flexibility to collaborate across county lines to address recruitment and training challenges, without imposing the structural and fiscal burdens that a formal multi-jurisdictional AAB would entail.

6. Broaden Categories of Qualified Professions for AAB Membership

Los Angeles County previously advanced AB 1203 to broaden qualification pathways for AAB members. The BOE could support legislation to modify Revenue and Taxation Code section 1624.05 subdivision (c) and section 1624.1 subdivision (b) to remove restriction of these provisions to Los Angeles County only and instead expand these provisions to all Counties in the State, in addition to removal of the sunset date applicable to these provisions regarding the appointment of former Assessor employees. When such expanded qualifications are done in conjunction with improved AAB member training opportunities, this can greatly benefit counties struggling to find qualified individuals.

Statewide Benefits & Applicability

These measures would be particularly beneficial for small and medium counties, where boards often lack consistent access to legal expertise and rely heavily on part-time members. Statewide training and guidance would enhance fairness, reduce unnecessary delays, and strengthen the defensibility of AAB decisions in Superior Court — benefits that also support retention by giving members the confidence, clarity, and resources they need to succeed in their roles.

Agenda Item 2: Best Practices for AAB Applications and Applicant Resources

Summary Recommendation

BOE resources should be directed toward developing plain-language, accessible self-help materials, improving application instructions, and providing guidance to discourage speculative or unsupported filings. These measures will improve taxpayer understanding, facilitate due process, and reduce county costs by minimizing errors, omissions, and unnecessary appeals.

Background

Counties consistently report that the Assessment Appeals application is confusing and difficult for the public to navigate. Applicants must frequently reference multiple pages of instructions against the form itself, creating unnecessary complexity. Many applicants also struggle to determine what type of appeal to file.

These barriers result in incomplete or incorrect filings, repeated staff intervention, and frustration for applicants. The problem is particularly acute for taxpayers with limited English proficiency, for whom the dense, technical instructions are especially inaccessible.

Problems with a Simplified Application Approach

The idea of creating a separate simplified application form for certain types of appeals has been suggested. However, based on several decades of firsthand experience with applicants, the creation of multiple form options for the applicant to choose from is unlikely to resolve the underlying problems and will instead create new challenges:

It would add an additional layer of confusion, forcing applicants to decide which of several forms they are required to use, with no guarantee that they will select the correct form. Taxpayers and their representatives, many of whom manage multiple properties across different counties, would be forced to navigate inconsistent filing requirements and determine which of several forms to use – without any assurance that the correct form has been chosen. This would create unnecessary uncertainty for taxpayers while increasing the administrative burden on counties. Additionally, counties with their own filing systems would face significant costs, or in some cases be unable to implement a second application process.

The true barrier is not the length of the current application but the complexity of the instructions and the lack of user-friendly resources to support applicants' completion of the form.

In particular, instructional tutorials or tools to assist an Applicant in completing Section 6 of the application, "Reasons for Filing Appeal," would prove particularly useful, as this is the most commonly misunderstood portion of the application. The language used in Section 6 is complex and often difficult for the average person to understand, and an incorrect selection can have lasting impacts, such as when Applicants fail to timely identify that they would like a review of their property's base year value for permanent relief, and instead only apply for a temporary 1-year Decline in Market Value reduction. Appeals of Proposition 19 related matters have also become more frequent, with no revisions to the application form to clarify proper selections for challenge of a proposition 19 claim denial, exacerbating the situation in recent years.

For lack of a better term, what Section 6, "Reasons for Filing Appeal," is essentially asking is a combination of the questions: "What did the Assessor determine that you believe is incorrect?" and "What type of relief are you requesting?". The Applicant must then decipher the BOE-mandated terminology, and understand the potential repercussions, before making their desired selections.

Recommended Actions

1. Improve Existing Assessment Appeal Application Form

Hold a series of workgroup sessions for the sole purpose of discussing and refining the Assessment Appeal Application form. Participants could identify specific items in the application form that they believe can be improved upon, along with their suggested changes. These could then be discussed and debated at workgroup sessions, ultimately leading to a recommendation for Assessment Appeal Application changes for BOE Adoption.

2. Develop Plain-Language Self-Help Resources

Create applicant resources in formats that are accessible, practical, and easy to understand. These should include:

- Step-by-step tutorials (written and video) in plain language.
- Adherence to AB 434 accessibility standards and formatted to be compatible with browser-based translation tools, to better serve applicants with limited English proficiency.
- Interactive or visual tools, such as a decision tree, to help taxpayers determine what type of appeal to file without needing to interpret dense technical text.

Such resources would not only assist taxpayers in understanding the process but also facilitate due process and reduce costs for counties by decreasing the number of appeals rejected due to errors and omissions.

3. Provide Guidance on Application Instructions

Revise the current application instructions so that they are user-friendly and directly connected to the form, rather than requiring applicants to cross-reference multiple pages of technical language. Additionally, simplify the wording in section 6 of the application, “Reasons for Filing Appeal”, to make it clearer to the average person the implications of their selections.

4. Address Excessive or Problematic Filings

Work with counties to identify strategies to reduce speculative or unsupported filings, including possible BOE guidance on minimum application requirements. A possible option could include requiring applicants/agents to attest that they have a reasonable factual basis for the appeal.

Any such requirements should balance the goal of discouraging frivolous appeals with the need to preserve accessibility for taxpayers acting in good faith.

Statewide Benefits & Applicability

A clarified application form and instructions, combined with accessible public resources, would improve taxpayer understanding of the appeals process, increase fairness for applicants statewide, and reduce the administrative costs associated with incomplete or erroneous filings. Importantly, this approach would avoid imposing additional, duplicative forms that create confusion and add cost without solving the underlying problems.

Agenda Item 3: Best Practices for AAB Scheduling, Exchange of Information, and Other Procedures

Summary Recommendation

CCBSA recommends that the BOE update and consolidate its guidance on scheduling, exchange of information, and Good Cause determinations, and integrate this guidance into statewide training for AAB members. Clear, plain-language standards will help boards balance the need to coordinate with Assessors for calendar management while safeguarding against conflicts of interest or forum-shopping, ensure timely exchanges of information, and provide AAB members with defensible criteria for ruling on postponements. In addition, BOE should work with counties to discourage speculative or unsupported filings and collaborate with CCBSA on the development of an optional statewide AAB portal that enhances access without imposing duplicative costs. These measures will create more consistent, timely, and fair processes across counties while respecting the diversity of local systems and resources.

Background

Counties face ongoing difficulties in managing scheduling, ensuring timely and fair exchanges of information, and applying procedural rules consistently. While BOE guidance exists in LTAs and the Assessment Appeals Manual, it is often highly technical, spread across multiple documents, and therefore applied unevenly across the state.

A particular challenge arises in scheduling. Counties must coordinate with the Assessor's Office to account for staffing availability, but doing so can create significant concerns. On the one hand, failing to coordinate often results in last-minute postponements because appraisers are not available. On the other hand, allowing the Assessor to influence scheduling raises the appearance of conflict of interest and, in counties with multiple boards, may facilitate favorable forum-shopping by the Assessor's Office — a practice not available to applicants or their agents.

However, we believe one of the easily avoidable root causes of delays in resolving application is not scheduling practices, but rather is the result of slow and incomplete information exchanges between the parties. Scheduling delays due to the applicant, or their professional representative, requesting additional time while they gather data and information to support their case is a common reoccurrence. These delays result in future hearing schedules being impacted, and the issue continuously compounds and results in delays to other applications being resolved for other taxpayers as hearing schedules fill up with cases that have been postponed or continued numerous times due to untimely data exchange.

Problems with Current Practices

Scheduling: BOE Staff raised a request from a County to provide clarification on hearing calendars and coordination with Assessor availability. In some counties, coordination is necessary to appropriately manage calendars and avoid widespread postponements. However, this practice can also create the appearance of conflict of interest and, in multi-board counties, the risk of forum-shopping by the Assessor's Office — a practice not available to applicants or their agents.

Exchange of Information: Late or incomplete exchanges frequently result in postponements and unnecessary continuances. The solution to this problem would require more stringent timelines on when an Applicant must respond to a request from the Assessor made pursuant to Revenue and Taxation Code section 441, and conversely when the Assessor must respond to a request from the Applicant made pursuant to Revenue and Taxation Code section 408. The current requirement that information "...shall be transmitted within a reasonable time period." is insufficient to encourage prompt resolution of an appeal, does not take into account when the hearing date may be scheduled, and has little repercussion when not transmitted within "a reasonable period of time" prior to a hearing.

Good Cause Standards: AAB members remain uncertain about how to apply *Good Cause*, leading to approval of serial postponement or continuance requests and inconsistent application of Good Cause. AAB Members always want to make their decision on the merits of the application based on the most complete and most accurate information. Therefore, when faced with the difficult decision to grant a postponement or continuation of the hearing due to good cause, AABs will generally err on the side of caution and grant the request for additional time, rather than proceed with a hearing knowing they will be receiving less than the best information.

Providing a framework for Good Cause, as discussed previously in agenda item 1, would ensure decisions are uniform across counties, legally sufficient, and defensible on judicial review. In particular, it would provide AAB's with more ground to deny postponements or hearing continuance requests and therefore begin to reduce the compounding effect that serial postponements or continuances have on all other pending applications.

Excessive or Problematic Filings: Many counties report speculative or unsupported appeal applications that are filed en masse, which burden limited administrative resources. Such appeals often go unpursued by the applicant yet create the same administrative burdens for the County as an actively pursued appeal. This results in compounding impacts to all other applications, as County resources and hearing calendars are equally focused on all filed applications.

Technology and Access: Some counties have suggested exploring a statewide AAB portal, though participation would need to be optional given the variety of existing local systems.

As noted in the recommendations for Agenda Item 1, these issues highlight the fundamental need for stronger and more consistent training and guidance for AAB members, who are asked to make complex procedural rulings despite not being attorneys. Training, along with updated materials and clear BOE guidance, can directly address many of these recurring challenges by giving members the tools and confidence to apply procedures consistently.

Recommended Actions

1. Issue Updated BOE Guidance on Scheduling

Clarify best practices for scheduling hearings, including how counties can reasonably coordinate with Assessors to manage calendars and avoid widespread postponements, while at the same time safeguarding against the appearance of conflict of interest or the potential for forum-shopping in multi-board counties. Updated guidance should reinforce principles from LTA 2013/039 and the Assessment Practices Survey and be integrated into statewide training, so Counties understand how to apply it consistently.

2. Expand Guidance on Timely Exchange of Information

Build on LTA 2018/055 by establishing statewide standards for deadlines, formats, and minimum content for information exchanges. Provide direction on how failures to exchange should be considered in *Good Cause* determinations. Reinforce these standards through training to ensure uniform application. While the lack of prompt exchange of information has a direct negative effect on the scheduling of applications for hearing, the exchange is primarily an issue between the Applicant and the Assessor, which the Clerk of the Board is not typically involved with. For that reason, we believe it is best for the Applicant's Representatives, such as the California Alliance of Taxpayer Advocates (CATA), and the California Assessors' Association (CAA) to provide the BOE with what they think are reasonable parameters to encourage more prompt exchange of data.

3. Clarification of Good Cause

Provide general framework of *both* what constitutes Good Cause and what does not for the purpose of the AAB evaluating a subsequent request for postponement or continuance of the hearing, which requires the AAB to make a finding of Good Cause. Establish the minimum elements that must be documented in the record to ensure decisions regarding Good Cause are legally sufficient and defensible on judicial review, particularly when the Board is denying a request and therefore requiring a hearing to proceed.

4. Address Excessive or Problematic Filings

Work with counties to reduce speculative or unsupported filings. A Possible option includes requiring applicants and agents to attest that they have a factual basis for the appeal *at the time of filing*. Any such requirements should discourage frivolous appeals while preserving accessibility for taxpayers and their agents acting in good faith. To remedy concerns raised by CATA, in circumstances where an applicant or agent is filing multiple-year appeals, applications could be allowed to reference the pending first year filing and its potential impact on later years, rather than requiring duplicative evidence for each year.

5. Explore Development of a Statewide Assessment Appeal Filing Portal

Collaborate with CCBSA to assess the feasibility of a statewide Assessment Appeal (AA) filing portal. Such a system should remain optional, independent of any Assessor system, and designed to enhance access and consistency without imposing duplicative or costly requirements on counties with existing platforms.

A mandatory, one-size-fits-all system would not be feasible. Counties at both ends of the spectrum — from the largest counties handling thousands of appeals each year to the smallest counties processing only a handful — have vastly different operational needs. A system designed to meet every possible need would likely be too complex for small counties to manage, while still failing to meet the advanced functionality required by large counties.

If the BOE wishes to establish funding opportunities for the potential development of a statewide AA Filing Portal, it would be particularly useful to smaller counties that do not currently have an Assessment Appeals management system in place and lack the funding resources necessary to develop and maintain a system on their own. However, any such system would need to be optional on a county-by-county opt-in basis.

Potential funding opportunities should include the following considerations: 1) Offer an initial one-time funding opportunity to a county or group of counties willing to lead the initial software development phase, which would be awarded based on an application and selected by the BOE; 2) Offer funding for long-term maintenance, enhancements, and operational costs of the system; and 3) For counties interested in the optional-use system, offer funding on an individual county-by-county basis for one-time implementation costs necessary for the Clerk of the Board's Office to transition and for integration with existing Assessor systems.

Statewide Benefits & Applicability

By combining updated BOE guidance with structured training (see Section 1), counties would achieve greater consistency in handling scheduling, exchanges of information, *Good Cause* rulings, and problematic filings. This approach would reduce delays, strengthen defensibility on judicial review, and promote fairness across counties. Optional tools such as a statewide portal could further support uniformity while respecting local flexibility.

Agenda Item 4: AB 1879 Implementation, E-Signatures, and Possible Expansion to AABs

Summary Recommendation:

The County recommends that the BOE issue clear, statewide guidance on the implementation of AB 1879 to resolve ambiguities in statute and LTAs regarding authority, terminology, and authentication of electronic signatures. Specifically, guidance should clarify the Clerk of the Board's role in accepting electronic signatures on AAB applications, adopt the statutory definition of "electronic signature" to avoid confusion with digital signatures, establish baseline authentication standards, and authorize a validity hearing process for disputed filings. These actions will reduce uncertainty and inconsistency across counties, ensure equitable treatment of taxpayers, and allow AB 1879 to achieve its intended modernization benefits without requiring BOE to manage case-by-case clarifications.

Background

CCBSA views the expansion of electronic filing and signatures under AB 1879 as an important modernization step that is improving taxpayer access and administrative efficiency. However, implementation has varied significantly across counties. Inconsistent and sometimes conflicting guidance in statute, LTAs, and related materials has created uncertainty, leading to differing legal interpretations across counties and leaving some jurisdictions hesitant to adopt electronic processes. Without clear BOE guidance, these inconsistencies will persist, resulting in inequitable taxpayer treatment and increased administrative burden for counties.

Legal Questions

- **Authority:** AB 1879 vests discretion in the county assessor to accept or reject electronic filings. Clerks of the Board administer AA processes and should be authorized to accept signatures on AA filings, but AB 1879 explicitly grants this authority only to the assessor. This ambiguity leaves counties uncertain about the Clerk's role in implementing AB 1879 for AAB applications.
- **Terminology:** LTA 2007/059, which specifically interprets existing law regarding authority of the Clerk of the Board of Supervisors, uses the terms "electronic signature" and "digital signature" interchangeably. Digital signatures require a higher level of technical and legal compliance, while AB 1879 authorizes the use of simpler electronic signatures. This inconsistency has created uncertainty and differing interpretations across counties regarding the level of compliance required, and as a result many counties have not implemented electronic filing and signatures — preventing the full realization of AB 1879's intent to modernize and streamline the appeals process.
- **Authentication:** AB 1879 requires authentication methods specified by the assessor and approved by the BOE. LTA 2007/059 did not clearly distinguish authentication requirements for electronic versus digital signatures, adding to the confusion. Without statewide baseline guidance, counties diverge in practice, leading to inconsistency and, in many cases, non-implementation of electronic processes.
- **Burden:** Paper applications with wet signatures require no authentication, while electronic filings risk being held to stricter requirements, undermining the efficiency benefits of modernization.

- **Equity:** Varied county practices create inequitable treatment of taxpayers statewide.
- **Agent Authorization:** Signatures on Agent Authorization forms are additionally regulated by California Business and Professions Code (BPC) Section 17537.9. Among other requirements, this law requires that “A true and correct copy of the written authorization shall be submitted with any request or application for reduction in assessment. The offeror shall maintain the original written authorization for a period of three years and shall make it available for inspection and copying within 24 hours of a request without a warrant to law enforcement, the Attorney General, district attorney, or city attorney.” As this requires that an original written authorization be on file with the Applicant’s representative, transitioning to an E-signed format may prove problematic.

Recommended Actions

1. Clarify Authority

Issue BOE guidance clarifying whether, in the BOE’s interpretive view, AB 1879 applies to the Clerk of the Board in the context of Assessment Appeals applications. Clerks should be authorized to accept electronic signatures on AA filings.

2. Define Terminology Precisely

Adopt the statutory definition of “electronic signature” in California Civil Code § 1633.2(h):

“‘Electronic signature’ means an electronic sound, symbol, or process attached to, or logically associated with, an electronic record and executed or adopted by a person with the intent to sign the electronic record.”

This definition aligns with AB 1879 and avoids confusion with “digital signatures,” which impose unnecessary compliance burdens.

3. Establish Baseline Authentication Standards

Provide statewide guidance on acceptable authentication methods that balance security with accessibility. Authentication requirements for electronic filings should not be more burdensome than those for wet signatures.

4. Clarify that Validity Hearing Process Include Determination of Validating Electronically Signed Documents.

Where the validity of an electronic signature is questioned, **clarify that** a Validity Hearing is the proper venue. At that hearing, the appellant may attest to the signature in a manner approved by the local Board of Supervisors. This creates a clear, fair process for resolving disputes without imposing broad new requirements.

5. Clarify permissibility of electronic signatures on Agent Authorization forms

Provide statewide guidance on the applicability of BPC 17537.9 and its implications on acceptance of electronic signatures on Agent Authorization forms, which may require BOE legal staff to issue an opinion on the matter.

6. Clarify how to Authenticate Agent Authorization signatures

If E-signed Authorization of Agent forms are allowed under BPC 17537.9, there is an additional administrative hurdle, clear guidance from the BOE on how counties authenticate such signatures must be given. Electronic signed submissions must be authenticated by the county. Counties are not involved in obtaining Agent Authorization signatures, as Agent Authorizations are typically a transaction directly between the Applicant and their Authorized representative, which must occur prior to the filing of an appeal. There is not a practical method for counties to authenticate the electronic signatures. It is not practical for counties to become an intermediary in the process of obtaining the Applicant's signature on an Agent Authorization form, and doing so may make a prospective applicant more inclined to sign an Authorization form and hire a professional representative for what is an optional service.

The BOE can help resolve these issues by taking the following actions: 1) Issue statewide guidance that an original written authorization includes an electronically signed authorization that complies with Civil Code 1633.12 and related provisions, and that a requested original may be satisfied by producing the electronic record and its audit trail; 2) Consider amending Rule 305 to expressly reference electronic authorizations, define acceptable authentication elements, and state that clerks or AABs may request the original electronic record and reasonable authentication documentation.

Additional Legislative solutions can be explored for allowance of electronic signed Agent Authorizations, which would include a shift in responsibility for signature authentication to the Professional Tax Agent offering the service, with changes to BPC 17537.9 that require the professional offeror to maintain a record of authentication, along with mechanisms for the county to inspect said record.

Imposing a clear, uniform duty on professional tax agents to maintain e-signature authentication records and to produce them to counties upon request is essential. Legislative changes should include expanding who may demand the record without a warrant to include county officials such as the Clerk of the AAB, AAB, and Assessor, since section 17537.9 currently lists only law enforcement, the Attorney General, district attorney, and city attorney. These legislative changes collectively would allow for near immediate and uniform implementation, as the full burden of accepting electronic signatures on Agent Authorizations would fall on the Professional Tax Agents who are benefiting from such a change.

7. Consolidated List of Counties Accepting Electronically Filed Applications

With regards to CATA's suggestion for the BOE to compile and publish a list of counties that accept electronically filed Assessment Appeal Applications, this could easily be accomplished as part of the Annual Assessment Appeal Application Filing period certification. Each year, counties are required to report to the BOE if their Assessment Appeal Filing Deadline will be September 15 or November 30. BOE staff, as part of this effort, could request that counties indicate if they will accept electronically signed application. When the BOE issues their annual letter indicating Assessment Appeal filing periods by county, they could additionally include an indicator as to whom accepts electronic filings or not.

Statewide Benefits & Applicability

Clear BOE guidance will harmonize implementation of AB 1879 across counties, ensuring consistent treatment of taxpayers. Standardized definitions and baseline authentication standards will balance modernization with due process, treating electronic and wet signatures equally. A Validity Hearing process provides an accessible safeguard while avoiding burdensome authentication requirements that could deter electronic filing. This approach supports modernization, protects taxpayer rights, reduces administrative uncertainty, and ensures that AB 1879 achieves its intended statewide benefits.

Workgroup Chair Vasquez, Chair Gaines, and Members of the Board

September 16, 2025

Page 18

Thank you for the opportunity to present our positions to your Board. We welcome the continued opportunity to engage in discussions that move us all forward. If you have any questions, please contact Brenden Vlahakis, Chair of the CCBSA Subcommittee on Assessment Appeals, by email at Brenden.vlahakis@venturacounty.gov or calling (805) 275-8587.

Sincerely,



Lynna Monell

Clerk of the Board of Supervisors, San Bernardino County

2025 President, California Clerk of the Board of Supervisors Association (CCBSA)

c: Yvette Stowers, Executive Director, State Board of Equalization

California Clerk of the Board of Supervisors Association Executive Committee