



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: September 3, 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: **Meeting of the 2025 Assessor and AAB Issues Board Work Group, Part II, on September 17, 2025 – Memorandum of References and Topics for Discussion.**

Intro. On April 30, 2025, the Board held the first meeting of the 2025 Assessor and AAB Issues Board Work Group, where participants provided significant testimony and recommendations on issues creating administrative burdens or delays for assessors, assessment appeals boards, and taxpayers. My office subsequently issued a report summarizing the testimony and provided a list of proposed short-term, medium-term, and long-term solutions, and the Board agreed to discuss and receive input on the medium-term solutions for best practices at the September 17, 2025, Work Group meeting.

Goal. The goal is to receive stakeholder input and recommendations and consider further development of both previously mentioned and newly proposed “best practices.” My office will then issue a report including all recommended best practices about which there is a general consensus and submit it to the Board at the October 22, 2025, where the Board can vote to adopt and move forward with or oppose specific actions. To facilitate the discussion and input for September 17, this memorandum provides a brief summary of each agenda topic and a centralized list of many of the current BOE resources currently published or available for best practices on various topics.

Item 2. Best Practices – AAB Member Recruitment and Training.

- **AAB Member Training.** Current law establishes training requirements for AAB Members, which include a mandatory training within one year of the commencement of their term.¹ The training may be conducted by either the BOE or the county at county option. Some counties like Los Angeles, have opted to develop their own curricula which other counties

¹ Rev. & Tax. Code Sections 1624.01-1624.02.

can access. Other counties rely solely on the BOE's training materials.² In addition to assessment appeals training, the BOE makes available self-study sessions and provides trainings throughout the year to county assessor staff in various forms on various property tax subjects which may be accessible by AAB members.³ Work Group participants will discuss what current training options are available and make best practice recommendations for enhancing the AAB training ecosystem.

- **BOE collection of data and assistance in training development.** Stakeholders previously reported issues with AAB Member recruitment and training and/or training resources for clerks of local boards of equalization.⁴ While larger counties tend to have the personnel and resources available to address training issues, smaller counties may lack the resources to do so. Work Group participants will provide best practice recommendations on ways the BOE can engage with AAB Members and county clerks to determine training needs.
- **Guidance on appointing AAB Members from other counties when needs exist.** The Revenue and Taxation Code establishes the process by which a county can establish an AAB and appoint AAB Members.⁵ The law also provides for alternatives to a typical AAB setup, including multijurisdictional assessment appeals boards⁶ and the use of alternate assessment appeals board in the case of a conflict, such as when the appellant is employed by the county board of supervisors.⁷ Work Group participants will address current practices and make recommendations on how, and under what circumstances, county boards of supervisors may appoint AAB Members from outside of the forum county on a temporary or permanent basis under current law.
- **Recommended increasing access to BOE-led AAB trainings.** As mentioned above, the BOE makes its training resources available in the form of self-study sessions as well as trainings to county assessor staff. While these trainings may be available to county-level staff, increasing outreach regarding training opportunities can help to grow the number of AAB Members who wish to participate in trainings on particular topics. Work Group participants will address issues and make recommendations on how the BOE can assist in increasing access to training resources.

Item 3. Best Practices – AAB Applications and Applicant Resources.

- **BOE and county self-help resources on applications – recommendations for statewide assistance.** Per statutory authority, the BOE prescribes the assessment appeals application

² Training – Assessment Appeals Board Member: <https://www.boe.ca.gov/proptaxes/pttraining.htm>; LTA 2000/076 Assessment Appeals Board Member Training: <https://www.boe.ca.gov/proptaxes/pdf/lta00076.pdf>

³ LTA 2024/019 Notice of Board Action – Guidelines for Appraiser and Assessment Analyst Certification and Training: <https://www.boe.ca.gov/proptaxes/pdf/lta24019.pdf>.

⁴ Assessment Practices Survey – A Report on Assessment Appeals - <https://www.boe.ca.gov/proptaxes/pdf/stsaa.pdf>

⁵ Rev. & Tax. Code Sections 1620-1630.

⁶ Rev. & Tax. Code Sections 1750-1765.

⁷ Cal. Code of Regulations, Title 18, Rule 308.6. See also LTA 2015/034 Property Tax Rule 308.6 – Applications For Equalization Required To Be Heard By Alternate Assessment Appeals Boards: <https://www.boe.ca.gov/proptaxes/pdf/lta15034.pdf>.

form (BOE-305-AH).⁸ BOE also provides resources for taxpayers and counties, including a list of applicable forms and taxpayer resources to assist in the completion of the forms.⁹ For example, Los Angeles County has developed their own visual and/or video tutorials to assist taxpayers in filing their appeals.¹⁰ Work Group participants will discuss what resources exist currently and recommend how the BOE can assist in increasing the availability of self-help application resources as a best practice.

- **Recommended simplification of the current appeals application or development of a simplified version for certain appeals.** Prior testimony established that taxpayer confusion regarding the application form continues to create significant administrative burdens for clerks and the appeals process. Applications that are submitted with errors requiring follow-up or delays, which adds further steps for all. The complexity of the application form can lead to taxpayer confusion and result in errors, such as taxpayers mistakenly appealing the wrong issue. Since the county assessor is a participant in the appeals process, and the clerk is neutral and compelled to follow certain laws, legal limitations exist on the extent to which they can provide assistance to taxpayers. Even the adjudicating body (the AAB or local board of equalization) is limited in terms of addressing taxpayer confusion or errors. While no solution will completely resolve the issues of taxpayer knowledge and resources, based on the testimony received, there may be some ways in which the BOE can fill in some of the gaps. Work Group participants will address the issue of where and how the current appeals application can be simplified for certain types of appeals.
- **Recommended options for addressing excessive or problematic appeal filings.** Prior testimony indicated that part of the administrative delays and burdens faced by county clerks and AABs arise out of the large number of filings from taxpayer representatives. Work Group participants will discuss what types of filings are problematic and how various type of best practices may be able to reduce those types of filings to alleviate burdens on the appeals process.

Item 4: Best Practices – AAB Scheduling and Procedures.

- **Recommended methods to encourage timely exchanges of information.** The exchange of information between parties in the AAB process is governed by statute and further defined through BOE regulations and guidance.¹¹ Prior testimony indicated that although the rules exist to facilitate the exchange of information, there are many circumstances in which they are insufficient or unable to effectively encourage that exchange, leading to administrative delay. Work Group participants will address issues of the pitfalls of existing mechanisms for the exchange of information and will make problem-solving recommendations that move

⁸ Gov. Code Section 15606(d).

⁹ BOE Assessment Appeals Resources: <https://www.boe.ca.gov/proptaxes/asmappeal.htm>; BOE Publication 29 – California Property Tax: An Overview: <https://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>; BOE Publication 30 – Residential Property Assessment Appeals: <https://www.boe.ca.gov/proptaxes/pdf/pub30.pdf>.

¹⁰ County of Los Angeles AAB Online Document – How to Submit an Appeals Application Online: https://lacaab.lacounty.gov/helpfiles/forms/Applicant_Submit%20an%20Appeal%20Application%20Online_2016.pdf

¹¹ Gov. Code Section 15606.

toward the implementation of practical methods for reducing delays and facilitating the hearing process for all parties.

- **Recommended guidance and practices on good cause.** At the April 30 Work Group meeting, participants testified about hearing delays resulting from the lack of familiarity with the legal standard of “good cause” for the continuance of a hearing on the part of some AAB Members. While BOE has issued some guidance addressing this, Work Group will discuss how that existing guidance could be clarified or expanded and will propose one or more recommendations for best practice solutions.¹²
- **Recommendations for guidance on AAB scheduling questions.** Testimony was received on several scheduling issues in the appeals process which can contribute to administrative delays, including but not limited to the extent to which county clerks may coordinate with county assessors on scheduling appeals. While the BOE has provided guidance on each of these issues,¹³ this testimony suggests that they continue to be sticking points in the appeals process that can create administrative delays. Work Group participants will aim to alleviate these issues in part by discussing possible additional guidance on best practices that can improve those processes at the county level.
- **Possible development of a statewide AAB portal similar to the CCA ITA efforts.** At the April 30 meeting, some participants expressed interest in a possible statewide AAB portal which would emulate the process undertaken by the Assessors’ Association in its pursuit of a statewide portal on Proposition 19 and exemptions. While a similar portal would be entirely separate from the Assessors’ Association efforts, the modernization process and incorporation of new technologies could prove beneficial to county officials involved in the AAB process. Currently, the approach is county-by-county, which can result in disparities between larger counties with the resources to adopt new technology and smaller counties which lack those resources. Work Group participants will address the issues of whether and how the possible development of a statewide AAB portal could help counties with the procedural challenges discussed.

Item 5: Best Practices – AB 1879 Implementation, E-Signatures, and Possible Expansion to AABs

- **Recommendations for BOE guidance on acceptable forms of e-signatures, authentication, and sources.** The passage of AB 1879 increased the ability of county assessors to accept

¹² Gov. Code Section 15606.

¹³ LTA 2013/039 – Effective Administrative Practices – Assessment Appeals Process

<https://www.boe.ca.gov/proptaxes/pdf/lta13039.pdf>; Assessment Practices Survey: A Report on Assessment Appeals: <https://www.boe.ca.gov/proptaxes/pdf/stsaa.pdf>; LTA 2018/055 – Exchange of Property Records and Information: <https://www.boe.ca.gov/proptaxes/pdf/lta18055.pdf>; Assessment Appeals Manual: <https://www.boe.ca.gov/proptaxes/pdf/aam2003final.pdf>; Property Tax Rule 323. Postponements and Continuances: <https://www.boe.ca.gov/proptaxes/pdf/rules/Rule323.pdf>; LTA 2020/033 – Amendment to the Assessment Appeals Manual – Postponements and Continuances: <https://www.boe.ca.gov/proptaxes/pdf/lta20033.pdf>

electronic signatures on property statements. Under current practice, counties must submit e-signature sources for approval by the BOE before being able to accept them. Work Group participants will discuss to what extent the provision of a pre-approved list of e-signature types or sources could be disseminated to counties to avoid the need for duplicative requests and/or may propose best practice recommendations for a system of authentication that complies with all legal requirements.

- **Recommendations for future expansion of e-signature acceptance into the AAB process.** While AB 1879 was drafted for the purpose of assisting assessors with regard to the acceptance of e-signatures, expanding the acceptance of modern technology, like e-signatures, to AABs could also provide them with the opportunity to decrease the administrative burdens associated with requiring wet signatures. Work Group participants will discuss how allowing e-signatures could increase the efficiency of the appeals process and may propose possible recommendations for taking the initial steps.

Thank you for your collaboration.

Sincerely,

A handwritten signature in blue ink that reads "Antonio Vazquez". The signature is fluid and cursive, with the first name "Antonio" and last name "Vazquez" clearly legible.

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