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March 30, 2026

Work Group Chair Antonio Vazquez
State Board of Equalization

Via Email

Re: 2025 County Assessor and Assessment Appeals Issues, Part 3 – Supplemental
Comments

Dear Work Group Chair Vazquez:

Thank you for receiving comments from the County of Santa Clara at the February 26, 2026 State Board of Equalization Work Group meeting, and for your March 6, 2026 invitation to submit additional comments. In response, the County submits this letter to address two of the topics discussed at the February 26, 2026 meeting: (i) amendments to the assessment appeals application and (ii) factors for assessment appeal boards (AABs) to consider in good cause and reasonable cause determinations for postponements and continuances. The County previously submitted a memorandum from the County's Office of the Clerk of the Board concerning the Work Group's third topic, scheduling coordination between assessors and county clerks.

In this letter, we provide observations and suggestions concerning the assessment appeals application in a comprehensive list, which was only presented in part at the Work Group meeting, as well as restate the County's proposed factors for AABs to consider in making good cause and reasonable cause determinations for postponements and continuances.

AMENDMENTS TO THE ASSESSMENT APPEALS APPLICATION

The following observations and suggestions regarding the assessment appeals application are organized according to how the sections are arranged on the application:

Section 1: Applicant Information

In this section, applicants provide their names and contact information. The County suggests adding to this section: (i) checkboxes for the applicant to identify if the applicant is a

lessee or other affected party, and (ii) a direction to the applicant to attach an explanation if the applicant is not the assessee. The latter is currently included in the instructions to the assessment appeal application but is often overlooked.

Section 2: Contact Information

Section 2 provides space to include the name and contact information of the applicant's agent, attorney, or relative, and it includes a box where an agent authorization may be signed. The section is titled "Contact Information – Agent, Attorney, or Relative of Applicant if applicable (Representation is Optional)." This title does not correspond with the title of Section 1, which also calls for contact information. It also omits a reference to the agent authorization box. An alternative title that is more consistent with the title of Section 1 would be "Authorized Representative – Agent, Attorney, or Relative of Applicant (Representation is Optional)."

Also, the agent authorization box explains that it does not need to be signed for California licensed attorneys or certain enumerated relatives to represent the applicant, but family members filing on behalf of the applicant often believe the applicant needs to sign the agent authorization nonetheless. The instructions in the agent authorization box could state more directly that the applicant only needs to sign for agents and does not need to sign for attorneys or the enumerated relatives.

Section 3: Property Identification Information

This section includes fields for applicants to fill in the "applicable number from [their] notice/tax bill." The fields are for the Assessor's Parcel Number, Assessment Number, Fee Number, Account Number, and Tax Bill Number. Homeowners sometimes believe they need to provide all of these numbers on the application. However, the County's hearing clerks are able to process applications with only an Assessor's Parcel Number, or account number if applicable, and address. The other fields for the assessment number, fee number, and tax bill number, as well as the field for the applicant's DBA, are not needed for processing appeal applications. Therefore, Section 3 could be revised by removing excess fields and clarifying that appeals for residential properties only require Assessor's Parcel Numbers and addresses.

Section 4: Value

In this section applicants enter the assessed values from their assessment notices or tax bills for land and improvements. Applicants are sometimes confused by the term "improvements" and believe they are being assessed for construction they have not done. As a result, they sometimes file appeals asserting no new construction has occurred. To avoid this issue, the instructions to Section 4 could clarify what the term "improvements" refers to.

Section 6: Reason for Filing Appeal (Facts)

In Section 6, applicants check a box or multiple boxes to convey their reasons for filing their appeals.

A: Decline in Value

The box for “Decline in Value” is checked to appeal the subject property’s value as of January 1 of the year in which the appeal is filed. The appeal is for the property’s regular assessment. However, applicants appealing supplemental assessments sometimes select “Decline in Value” as the reason for filing because they believe that their properties have declined in value since when they were purchased, even if there has not been an intervening January 1 lien date. To address this, it could be clearer that “Decline in Value” is not an option when filing only on a supplemental notice.

B: Change in Ownership

In section 6.B.1 of the application, applicants can check a box asserting that no change in ownership has occurred. There is no option for appealing the percentage of ownership assessed in a partial interest transfer. Applicants appealing assessments after partial interest transfers are sometimes unsure whether to select section 6.B.1 (“No change in ownership”) because they acknowledge that a change in ownership has occurred to some degree. This reason for filing could be rephrased, or an instruction could be added to direct applicants to check the box in section 6.B.1 to contest the percentage of the ownership interest assessed.

C: New Construction

Section 6.C.3 provides an option to appeal the value of construction in progress as of January 1. The current instructions do not explain what “construction in progress” means, and applicants often do not know how construction in progress is assessed. When they intend to appeal the base year value of new construction, they often select “construction in progress” to avoid waiving any relief they may be eligible for. Including an instruction explaining what “construction in progress” means would help clarify for applicants when this issue applies.

D: Calamity Reassessment

Section 6.D allows applicants to appeal the amount of the assessor’s reduction of a property’s assessment pursuant to a request for calamity relief. The current instructions specify that appeals of calamity relief assessments may only be filed if the assessor has responded to a request for reassessment, but applicants still submit calamity reassessment appeals without filing any claims with the assessor first. These filings may be reduced if the instructions concerning calamity relief assessment appeals were located within Section 6.D on the application form instead of on a separate page.

E: Business Personal Property

In Section 6.E, applicants may appeal the value of all or a portion of their personal property and fixtures. Applicants filing personal property appeals, including agents, are often uncertain whether to select the issue at section 6.A (“Decline in Value”) or 6.E (“Assessor’s value of personal property and/or fixtures exceeds market value”). They are also frequently confused about the meaning of “6.E.2. Only a portion of the personal property/fixtures.” The instructions do not currently provide an explanation of Section 6.E, and some directions regarding when to check the boxes in section 6.E.1 or 6.E.2 would be helpful.

F: Penalty Assessment

In Section 6.F, applicants may appeal assessor-imposed penalties, such as penalties for failure to timely file change-in-ownership statements. The instructions specify that the AAB cannot remove penalties levied by the tax collector, such as late payment penalties, but applicants still attempt to appeal late payment penalties to the AAB. The County may receive fewer invalid appeals if the existing instructions regarding penalty assessment appeals were moved to Section 6.F of the application form.

G: Classification/Allocation

Section 6.G provides space for applicants to appeal the assessor’s classifications of their properties or the allocations of their assessed values, typically between land and improvements. Applicants often do not know how the terms “classification” and “allocation” apply to their assessments and sometimes check these boxes to err on the side of caution. To help applicants assess whether they may or would want to appeal classification or allocation issues, the instructions could provide more detail and illustrative examples to explain what these issues mean.

H: Appeal After an Audit

Applicants, including agents, are sometimes unsure of whether to check the box in section 6.H.2 (“Assessment of other property of the assessee at the location is incorrect”). They sometimes question whether this includes assessments of real property, regular roll assessments of personal property, or assessments of all of applicant’s property not covered by the audit. A reference to Property Tax Rule 305.3 on the application or in the instructions could help applicants determine which property’s assessments may be appealed.

Section 8: Designation of Application As Claim for Refund

In Section 8, applicants may designate their applications as claims for refund pursuant to Revenue and Taxation Code sections 5097 and 5141, which streamline administrative remedies

Letter to Work Group Chair Antonio Vazquez

Re: 2025 County Assessor and Assessment Appeals Issues, Part 3 – Supplemental Comments

March 30, 2026

Page 5 of 6

for applicants who designate their applications as claims for refund. Applicants sometimes construe the term “claim for refund” to pertain to refunds owed in the event the AAB lowers their assessments. The instructions explain that the claim for refund affects the time period for filing suit in superior court, but it could be clearer that the claim for refund does not affect whether applicants will receive a refund of their property tax payments if the AAB decides in their favor.

Certification

In the certification section, people filing applications certify that the information in the application is true and correct and attest to the facts in support of their standing to appeal. The certification language in this section includes a space for attorneys to enter their State Bar numbers. This space is sometimes overlooked and may be completed more consistently if attorneys are instructed to include their State Bar numbers in Section 2, where agents and attorneys enter their names and contact information.

In addition, the final field in this section requires application filers to check their “Filing Status,” instructing them to “Identify Relationship to Applicant Named in Section 1.” In our opinion, the phrase “filing status” is not necessary to instruct filers on what to do and it would be sufficient to instruct filers to “Identify Relationship to Applicant Named in Section 1 – Check One.” In addition, the options for “Owner” and “Person Affected” signify the filer’s relationship to the subject property rather than the applicant. The term “Owner” could be replaced by “Applicant,” and “Person Affected” could be moved to Section 1, as suggested above.

Additional Comments Regarding Application

In addition to the suggestions above, the County suggests modifying the application to clarify to applicants which boxes to check when they disagree with assessments based on Proposition 19 exclusions, or to provide a new section for issues specific to Proposition 19 that applicants are eligible to appeal.

Also, County staff find that many applicants do not read all of the instructions attached to the application. They may be more likely to do so if the instructions were shorter and in larger print, or if instructions were included on the application form in the sections to which they apply.

DEVELOPMENT OF FACTORS FOR AABS TO CONSIDER IN GOOD CAUSE AND REASONABLE CAUSE DETERMINATIONS FOR POSTPONEMENTS AND CONTINUANCES

As suggested at the February 26, 2026 Work Group meeting, the County proposes the following factors for AABs to consider when determining whether good cause or reasonable cause for a postponement or continuance exists:

Letter to Work Group Chair Antonio Vazquez

Re: 2025 County Assessor and Assessment Appeals Issues, Part 3 – Supplemental Comments

March 30, 2026

Page 6 of 6

- Applicant’s willingness to waive the two-year limitation period to hear appeals under Revenue and Taxation Code section 1604. Property Tax Rule 323 currently requires a waiver of the two-year limitation period when (i) an applicant requests a postponement as a matter of right within 120 days of the expiration of the period, (ii) a postponement is based on a stipulation between the applicant and assessor, or (iii) the applicant requests a continuance within 90 days of the expiration of the period. The Property Tax Rules do not require waivers for other postponements or continuances, but waivers are critical for County staff in tracking and managing a large volume of appeals, many of which are repeatedly postponed or continued. If a scheduled hearing is postponed or continued, the applicant’s willingness to sign a waiver helps mitigate the administrative impacts of having to reschedule and continue tracking the appeal.

- Whether a postponement or continuance will allow one or both parties to provide information that the AAB determines is necessary or appropriate to review for purposes of deciding the appeal. The AAB must make its decision based on evidence in the administrative record. Allowing delays to permit the parties to develop a more comprehensive record benefits the AAB as well as the parties.

- The reasonable needs of the assessment appeals board or hearing officer. This is currently a basis for allowing a continuance longer than 90 days under Property Tax Rule 323 and should be a factor to consider in determining whether there is reasonable cause for any continuance. The reasonable needs of the AAB or hearing officer may include consulting with counsel, undergoing preliminary deliberations to determine what questions to pose to the parties or how to conduct the remainder of the hearing, and ensuring that the same panel members are available for hearings that take place over multiple days.

Thank you for your attention to this submittal, and we welcome any questions you may have. Please contact me at Lesley.Pak@cco.sccgov.org or (408) 299-5966 if you would like to discuss any of the points above.

Very truly yours,

TONY LOPRESTI
County Counsel

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