

BOE Assessor and AAB Issues Board Work Group Meeting, Part III

Supporting Materials

Topic Summaries

1. Amendments to the Assessment Appeals Applicationⁱ

Current law requires the BOE to prescribe the application form for an assessment appeal. Testimony at previous Board Work Group (BWG) hearings has indicated that there are some aspects to the form which could be reconsidered to reduce taxpayer confusion and increase the efficiency of the appeals and refund process.

Input will be received from stakeholders in a transparent and public setting. At the conclusion of the BWG and at a subsequent Board meeting, the Board may consider the BWG's recommendations and provide the executive director with further directions.

2. Development of Factors for AABs to Consider in Good/Reasonable Cause Determinationsⁱⁱ

Current law defines good cause (for postponements) and reasonable cause (for continuances) which allow for the extension of time for an AAB to hear an assessment appeal. Testimony from previous Work Group Meetings has indicated that the appeals process can be delayed when AABs grant repeated postponements and continuances, particularly in cases where the existence of good/reasonable cause is not clearly present. Testimony has indicated that "good cause" is a legal term of art, and not all AAB Members are required to have a legal background. While some counties have county counsel available for their AAB meetings, this practice is inconsistent. As a result, in the event that an AAB is unclear on whether or not a given set of circumstances constitutes good cause, they may err on the side of caution and grant a postponement or continuance, which can contribute to unnecessary delays and scheduling issues.

Therefore, the should consider the development of a list of factors relevant to the assessment appeals process that could assist AABs in making determinations as to good cause for a postponement or reasonable cause for a continuance. The ultimate goal would be to develop a list of agreed-upon factors. At the conclusion of the BWG and at a subsequent Board meeting, the Board may consider the BWG's recommendations and provide the executive director with further directions.

3. Development of Guidance on Scheduling Coordination between Assessors and County Clerksⁱⁱⁱ

Current law and BOE guidance establishes the process for assessment appeals at the county level. Among the relevant local agencies, the AABs and assessors perform different and important roles in the appeals process – serving as the adjudicatory body and the responding party, respectively. Testimony from previous BWG Meetings has indicated that there are circumstances in which a lack of scheduling coordination between county clerks and assessors creates administrative burdens that contribute to delays in the appeals process. This separation is done in part to avoid the appearance of conflicts of interest between agencies which play different roles in the appeals process.

Therefore, the BWG should consider additional language that could clarify the relationship between assessors and county clerks on the issue of scheduling –to ensure that scheduling is efficiently managed while avoiding concerns about the appearance of inappropriate coordination. The ultimate goal would be to determine whether BWG participants can agree on such language. At the conclusion of the BWG and

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at a subsequent Board meeting, the Board may consider the BWG's recommendations and provide the executive director with further directions.

References

ⁱ Rev. & Tax. Code section 1603(a);

Sample Assessment Appeals Application Form: <https://boe.ca.gov/proptaxes/pdf/sample-boe305ah.pdf>.

ⁱⁱ Assessment Appeals Manual: <https://boe.ca.gov/proptaxes/pdf/aam2003final.pdf>;

LTA 2020/033 – Amendment to the Assessment Appeals Manual – Postponements and Continuances:

<https://www.boe.ca.gov/proptaxes/pdf/lta20033.pdf>;

Property Tax Rule 323. Postponements and Continuances:

<https://www.boe.ca.gov/proptaxes/pdf/rules/Rule323.pdf>.

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

<https://www.boe.ca.gov/proptaxes/pdf/lta13039.pdf>.

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Tentative Draft Language

Item 2: Development of Factors for AABs to Consider in Good/Reasonable Cause Determinations

The Board may consider the following facts and circumstances in determining whether good cause exists:

- 1. The filing date of the appeal application;*
- 2. The number of prior postponements or continuances;*
- 3. The length of the requested continuance;*
- 4. The availability of alternative means to address the problem that gave rise to the request for a continuance;*
- 5. The prejudice that parties or witnesses will suffer as a result of the continuance;*
- 6. Whether the need for a continuance substantially outweighs the policy to proceed with timely adjudication of appeals;*
- 7. The Board's calendar and the impact of granting a continuance on other pending matters;*
- 8. Whether the interests of justice are best served by a continuance, or by imposing conditions on the continuance; and*
- 9. Any other fact or circumstance relevant to the fair determination of the request.*

Item 3: Development of Additional Guidance on AAB Scheduling Coordination between Assessors and County Clerks

The COB shall collaborate with the Assessor's Office (AO) when scheduling AAB hearings because coordination with the AO is essential to ensure efficient scheduling of these hearings. The AO can facilitate this process by categorizing applications into: (1) straightforward cases requiring minimal preparation, (2) more complex cases requiring additional preparation, and (3) cases requiring an audit of the taxpayer's records prior to hearing. The COB must also consider staffing levels and workload within the AO when setting schedules.

When the AO provides recommended hearing dates, the COB shall adopt them whenever feasible, provided that the schedule does not create a prejudicial pattern favoring the AO and is consistent with the AAB's capacity to hear appeals.

If amendments to the proposed schedule are necessary due to fairness, capacity, or other administrative concerns, the COB shall promptly initiate a collaborative process with the AO to revise the schedule. This process must prioritize communication and consensus between the COB and AO rather than unilateral action by the COB.

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Note Pages

Panel 1: AAB and County Clerk Representatives

Speaker: Thomas Parker, Assessment Appeals Board Deputy County Counsel, Los Angeles County

Speaker: Jennifer Tran, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors

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

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

Speaker: Lesley Pak, Deputy County Counsel for the Assessment Appeals Board, Santa Clara County

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Panel 2: County Assessor Representatives

Speaker: Hon. Neysa Fligor, Assessor, Santa Clara County

Speaker: Hon. Jeffrey Prang, Assessor, Los Angeles County

Speaker: Hon. Jordan Marks, Assessor-Recorder-County Clerk, San Diego County

Speaker: Hon. Kristen DePaul, President, California Assessors' Association and Assessor, Modoc County

Speaker: Hon. Matthew Maynard, Chair, CAA Subcommittee on Standards, and Assessor, Placer County

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Panel 3: Taxpayer Organization Representatives

Speaker: Michael D. Middleton, President, PROTAX LLC, and Member, California Alliance of Taxpayer Advocates

Speaker: Paul A. Waldman, Director, Ryan Services (Ryan LLC), and Member, California Alliance of Taxpayer Advocates