



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: April 1, 2026

To: Sally J. Lieber, Chair
Ted Gaines, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: **April 22, 2026, Item – 2025 Assessor and Assessment Appeals Board (AAB) Issues Board Work Group, Meeting III, Follow-Up.**

Honorable Members, on February 26, 2026, the Board convened the third meeting of the 2025 Assessor and Assessment Appeals Board (AAB) Issues Board Work Group (the Board Work Group), receiving testimony from a dozen different stakeholders, including assessors, county counsel, county clerks, taxpayer advocates, and more. The panel participants provided insightful and supportive testimony and recommendations on the following three specific issues: 1) possible amendments to the assessment appeals form; 2) possible Board guidance on factors for AAB Members to consider in determinations on good or reasonable cause for postponements or continuances; and 3) possible Board guidance to encourage scheduling coordination between county assessors and county clerks. Through the perspectives of the various participants, the Board Work Group received valuable testimony, both orally and in writing, which reflected a great deal of consensus regarding persistent issues and recommended solutions.

Pursuant to the Governance Policy, as the Chair of the Work Group, I am presenting the Work Group Minutes and Report for the February 26, 2026 Work Group for your review, consideration, and approval. The Work Group Minutes (Attachment 1) include a comprehensive list of speakers and recommendations received at the Meeting. The Work Group Report (Attachment 2) consists of a written summary of the testimony with a focus on detailed recommendations that the Board can act on immediately as well as next steps for the Board Work Group.

Ultimately, this item requests Board discussion and possible action on the following:

- Acceptance of the Minutes and Report to be made publicly available as records of the Work Group.
- Approval of each of the recommendations in the Report.

Finally, I want to reiterate my appreciation for your time and collaboration, as well as the contributions of all of the participants, related to this Board Work Group as we seek to address the important issues at hand. I look forward to your consideration of the attached Minutes and Report at the April 22, 2026, Board meeting.

Sincerely,



ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

Mr. Juan Flores, Chief Deputy, Office of Member Antonio Vazquez
Mr. Douglas Winslow, Chief Deputy, Office of Chair Sally J. Lieber
Mr. Matt Cox, Chief Deputy, Office of Vice Chair Ted Gaines
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director

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Board Members Present: **Hon. Antonio Vazquez**, Presiding, Board Work Group Chair and Member, Third District; **Hon. Sally J. Lieber**, Board Chair and Member, Second District; **Hon. Ted Gaines**, Board Vice-Chair and Member, First District; **Hon. Mike Schaefer**, Member, Fourth District; **Hasib Emran**, Deputy State Controller on behalf of Malia Cohen, State Controller.

Purpose: The purpose of the Third Meeting was to address three primary issues within the Board Work Group topics arising out of testimony from previous meetings. These topics included: Issue 1. Possible amendments to the assessment appeals application form; Issue 2. Possible guidance regarding factors for AAB Members to consider in determining whether good or reasonable cause exists for postponements or continuances; and Issue 3. Possible guidance on encouraging scheduling coordination of assessment appeals between county assessors and county clerks.

Board Work Group Proceedings & Testimony: Mr. Vazquez convened the Third Meeting of the State Board of Equalization Board Work Group on 2025 County Assessor and Assessment Appeals Board (AAB) Issues on February 26, 2026, at approximately 10:00 a.m., with Mr. Vazquez presiding, Mr. Gaines, Ms. Lieber, and Mr. Schaefer present, and Mr. Emran present on behalf of Ms. Cohen. Mr. Schaefer was present remotely.

Member Vazquez welcomed the Board Members, the invited speakers, and the public, and provided introductory remarks on the progress of the Board Work Group and the topics for discussion.

Member Vazquez introduced the speakers for **Panel 1, consisting of County Clerks and Assessment Appeals Board representatives**. The speakers included **Thomas Parker**, Principal Deputy, Office of the County Counsel, Assessment Appeals Board, Los Angeles County Board of Supervisors; **Jennifer Tran**, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors; **Brenden Vlahakis**, Chair, Assessment Appeals Subcommittee, California Clerk of the Board of Supervisors Association (CCBSA), and Assistant Chief Deputy Clerk of the Board, Ventura County; **Ann Moore**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Clerk of the Board of Supervisors, San Diego County; and **Lesley Pak**, Deputy County Counsel for Assessment Appeals Board, Santa Clara County.

Ms. Moore presented first on behalf of the CCBSA. Regarding Issue 1, the CCBSA recommended simplifying the assessment appeals application form to reduce taxpayer confusion and provided a specific suggestion of embedding plain language guidance directly into sections 5 and 6 of the form. Regarding Issue 2, the CCBSA was supportive of Board guidance to increase the resources for AAB Members to be able to make good cause determinations and emphasized the importance of maintaining the appropriate level of discretion for AABs to address each appeal on a case-by-case basis. Regarding Issue 3, the CCBSA was opposed to Board guidance on this issue, indicating that existing guidance permits scheduling coordination to some extent, and expressing concern with the Board potentially removing county discretion over the level of cooperation.

Mr. Parker endorsed the positions of Ms. Moore. In addition, regarding Issue 1, he emphasized the importance of caution in adding clarifying language to the assessment appeals application form to minimize unintended consequences. Regarding Issue 2, he indicated support for the development of a non-mandatory list of factors for AAB Members to consider in making good cause determinations, and highlighted that a list of factors should reflect an awareness of Property Tax Rule 323. Regarding Issue 3, he emphasized the

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AAB's role as performing a quasi-judicial function which requires neutrality and the importance of the county clerk as the body with ultimate control over scheduling questions.

Ms. Tran testified on behalf of the Los Angeles County Board of Supervisors. Regarding Issue 1, she expressed support for the concept of simplifying the assessment appeals application form to reduce taxpayer confusion, including through possibly moving the instruction pages to the front of the form. She also indicated that changes to the form should be carefully considered because any changes to the form's fields or questions could impact counties who utilize an electronic filing system. If changes are determined to be appropriate, she also recommended the following changes :1) adding a preferred method of contact, 2) adding a checkbox to identify the relationship of the filer to the applicant, and 3) moving the refund question to the end of section 2 to minimize erroneous completion. Regarding Issue 2, she expressed support for guidance establishing factors for good cause determinations. She also recommended the Board consider implementing a statewide postponement request form to increase uniformity. Regarding Issue 3, she expressed opposition to mandatory guidance and indicated that existing guidance is sufficient to allow counties the discretion to determine the appropriate amount of coordination on scheduling.

Mr. Vlahakis expressed gratitude to the Board Work Group and indicated that as Chair of the CCBSA subcommittee on assessment appeals, he was fully in agreement with the presentation made by Ms. Moore.

Ms. Pak provided testimony on all three issues. Regarding Issue 1, she indicated that Santa Clara County experienced the most taxpayer confusion with sections 4, 6, and 8 of the assessment appeals application form, and recommended plain language clarification for the instructions related to those sections. She also indicated that taxpayers frequently express confusion about personal property appeals and construction in progress. Finally, she suggested that less useful information could be removed from the form to increase the readability and reduce the amount of fine print. Regarding Issue 2, she expressed general agreement with the proposed guidance so long as it is advisory in nature rather than mandatory. She suggested three additional factors, including the applicant's willingness to waive the two-year limitation to hear appeals, exchange of information, and potentially the reasonable needs of the AAB or hearing officer. Regarding Issue 3, she presented on behalf of the Santa Clara County Clerk of the Board, who provided a written comment in opposition to the proposed additional guidance on scheduling coordination.

The Board Members then asked various questions of the panelists, and the Board Work Group recessed for lunch.

Member Vazquez reconvened the Board Work Group at approximately 12:40 p.m. and introduced the speakers for **Panel 2, which consisted of County Assessors and their representatives.**

The speakers for this panel included the **Hon. Neysa Fligor**, Assessor, **Greg Monteverde**, Assistant Assessor, and **John Recchio**, Chief Appraiser, Santa Clara County; **Lawrence Liu**, Special Assistant, Public Affairs, and **Gregory Leung**, Principal Appraiser, Los Angeles County Assessor's Office; the **Hon. Kristen DePaul**, President, California Assessor's Association and Assessor (CAA), Modoc County; **Martin Arias**, Taxpayer Rights Advocate, San Diego County Office of the Assessor-Recorder-County Clerk; and the **Hon. Matthew Maynard**, Assessor, and **Brian Wirtz**, Assessment Manager, Placer County.

Assessor Fligor and her staff affirmed the importance of collaboration with stakeholders to make the appeals process more efficient. Regarding Issue 1, she indicated support for the simplification of the assessment

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appeals application form in concept and proposed a number of recommendations, including 1) using plain language in sections 4, 5, and 6; 2) considering adding a Frequently Asked Questions section with the form; 3) expanding the area in section 6 where taxpayers can describe their issue in narrative form; and 4) including contact information on the form. Regarding Issue 2, she expressed support for the proposed guidance and emphasized that the final factor in the proposed language is intended to be a catch-all to ensure that AAB Members have discretion in their determinations. She also indicated support for requiring AAB Members to state the reason for a postponement or continuance, and requiring taxpayers to certify the reason for their postponement or continuance under penalty of perjury. Regarding Issue 3, Assessor Fligor stated that in the event that guidance is not provided, it is still important for assessors and clerks to continue to discuss and share information on best practices to make the scheduling process as efficient as possible.

Martin Arias presented on behalf of Assessor Marks from San Diego County and thanked the Board Work Group for encouraging counties to reflect on their own assessment appeal practices. He stated that AAB Member training and standards must be high, that counties must invest in technology, and more. Regarding Issue 1, he expressed support for using plain language and integrating instructions into the application itself, automatically treating each appeal as a claim for refund unless the taxpayer opts out, and expanding the timeframe for taxpayers to correct technical errors in their forms. Regarding Issue 2, he expressed support for the proposed guidance, and recommended explicitly including a factor about whether data has been exchanged and both parties have had reasonable time to review that information.

Assessor DePaul presented on behalf of the CAA and as a representative of a smaller county. Regarding Issue 1, she indicated that despite instructions, taxpayers statewide find the assessment appeals application form confusing. She stated that a balance must be carefully struck between making the form accessible and preserving the utility of the form. She expressed support for having a blank space on the form where taxpayers can state the nature of their dispute in the narrative form. Regarding Issue 2, she indicated support for providing guidance on appropriate factors for consideration for allowing postponements and continuances of appeals. Regarding Issue 3, she stated that although smaller counties do not manage the same volume of appeals as larger counties, transparent and efficient scheduling and procedures improve the taxpayer experience.

Lawrence Liu and Gregory Leung presented on behalf of Assessor Prang from Los Angeles County. Mr. Leung discussed Issue 3, describing the scheduling practices in Los Angeles County, and explaining that under the existing guidance, the assessors and clerks of the board have been able to develop a sufficiently close working relationship.

Assessor Maynard and Mr. Wirtz presented on behalf of Placer County as a medium-size county. Assessor Maynard explained that Placer County established a dedicated assessment appeals team to handle appeal matters. Regarding Issue 1, Mr. Wirtz expressed support for adding additional narrative space on the assessment appeals application form to allow taxpayers to describe the nature of their appeal. Regarding Issue 2, Mr. Wirtz indicated support for guidance laying out factors to be considered in determinations on good cause for postponements and continuances. Regarding Issue 3, Mr. Wirtz stated that under existing guidance, the office has been able to establish a working relationship with the county clerk which allows for coordination without creating an appearance of impropriety.

The Board Members then asked various questions of the panelists, and the Board Work Group recessed for an afternoon break.

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Member Vazquez reconvened the Board Work Group at approximately 2:15 p.m. and introduced the speakers for **Panel 3, which consisted of Taxpayer Organization Representatives.**

The speakers for this panel included **Michael Middleton**, President, ProTax LLC, and Member, California Alliance of Taxpayer Advocates (CATA); and **Paul Waldman**, Director, Ryan LLC, and Member, CATA.

Mr. Middleton first read into the record a written statement from **James DePasquale**, President and Board Chair of CATA. This statement indicated that a survey of CATA members found that delays in the assessment appeals process more often arise from inconsistent pre-hearing practices across counties, which can include burdensome information requests, scheduling disconnects between clerks, assessors, and applicants, and nonuniform administrative practices. The statement recommended a standardized pre-hearing process that requires assessors to provide a basis for the assessment, limits information requests to relevant items, and clarifies timelines for all parties.

Mr. Waldman thanked Board of Equalization staff their responsiveness to these issues as well as for issuing a Letter to Assessors in response to recommendations from the previous Board Work Group meeting. Regarding assessment appeal refunds, Mr. Waldman expressed tentative support for providing taxpayers with a space on the assessment appeals application form to include payor information in the event that the property taxes were initially paid by a third party. Regarding Issue 1, he indicated support for simplification of the appeals application form, and shared taxpayer concerns about fees associated with appeal filing. Regarding Issue 2, he expressed support for updated guidance on determining good cause and agreed with other Participants that it should be discretionary. He also agreed with other Participants that many delays in the pre-hearing process are associated with exchange of information issues. Regarding Issue 3, Mr. Waldman expressed opposition to proposed guidance which would require greater cooperation between the county clerks and the assessors.

Mr. Middleton expressed gratitude to the Board Work Group Participants for their earnest testimony and recommendations to improve the appeals process. Regarding Issue 1, he expressed support for the simplification of the assessment appeals application form, including possible enhancement of sections 5 and 6 of the form.

The Board Members then asked various questions of the panelists.

Adjournment: The 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group Meeting, Part III was adjourned at 3:21 p.m.

Public Comments: **Rudy Bermudez**, in his capacity as a taxpayer advocate, provided public comment on the Board Work Group during the Board Meeting on February 25, 2026, during Item 1: Public Comment on Matters Not on the Agenda.

Supplemental Materials: Written comments and submissions were provided by several participants at the Work Group meeting, including the Santa Clara County Assessor's Office, the California Clerks of the Board of Supervisors Association, the Santa Clara County Clerk of the Board of Supervisors, and the California Alliance of Taxpayer Advocates. These may be found in full on the BOE's website at <https://boe.ca.gov/meetings/board-work-group.htm>.

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Executive Summary

The 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group convened its third meeting on February 26, 2026. Participants included county assessors, county clerks, county counsel, and taxpayer representatives from a dozen offices and organizations across California. The participants provided significant oral and written testimony to address three primary issues: 1) possible amendments to the assessment appeals application form; 2) possible Board guidance on factors for AAB Members to consider in determinations on good or reasonable cause for postponements or continuances; and 3) possible Board guidance to encourage scheduling coordination for assessment appeals between county assessors and county clerks.

This report includes a description of the issues, testimony, and recommendations related to each topic, as well as proposed next steps for the Board Work Group. The meeting minutes submitted for approval by the Board along with this report contain a full list of the input and recommendations received by each of the participants at the Board Work Group.

Based on the testimony provided at the most recent meeting, and as described further below, the Board Work Group recommends that the Board take the following actions:

Issue 1: Possible amendments to the assessment appeals application form

Recommendation: During the next annual form review period, the Executive Director should consider the Board Work Group testimony to explore options for simplifying the assessment appeals application form to minimize taxpayer confusion and enhance the effectiveness of the form.

Issue 2: Possible Board guidance on factors for AAB Members to consider in determinations on good or reasonable cause for postponements or continuances

Recommendation: The Executive Director should develop guidance including a list of factors to be considered by AAB Members in determining whether good/reasonable cause exists for the postponement or continuance of an appeal.

Issue 3: Possible Board guidance to encourage scheduling coordination between county assessors and county clerks

Recommendation: The Board Members should affirm existing guidance and encourage counties to share strategies and explore options to maximize the effectiveness of their scheduling process.

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Issue 1: Possible amendments to the assessment appeals application form

Issue: Under current law, the Board of Equalization (BOE) prescribes the application form for an assessment appeal.¹ The BOE also reviews forms on an annual basis for possible changes, typically to ensure statutory compliance. Previous Board Work Group testimony had indicated that a reconsideration of certain aspects of the form could reduce taxpayer confusion and increase the efficiency of the appeal and refund processes.

Testimony: At the February 26, 2026, meeting, the Board Work Group participants broadly expressed support for the concept of simplifying the assessment appeals application form. Clerks, assessors, and taxpayer advocates all shared experiences of dealing with taxpayers who expressed confusion as to how to best describe the circumstances they wish to appeal, the use of highly technical legal terms, and other areas of uncertainty. Taxpayer confusion can create inefficiency in the appeals process, as the various parties need to contact the applicants to clarify the intention behind their appeal. The participants made a variety of suggestions regarding possible changes which could assist taxpayers in better understanding the form or instructions.

Critically, all parties agreed that any efforts to simplify the assessment appeals application form to increase accessibility for taxpayers must be balanced against the relevant agencies' interest in preserving the legal meaning and utility of the information provided by the taxpayer.

While some participants expressed support for the idea of including additional information on the form to assist in streamlining the refund process, others expressed concerns that requesting additional information would place a greater burden on taxpayers or that this was not the appropriate stage in the process to obtain refund information.

Finally, while taxpayers continue to express confusion over how Proposition 19 issues translate onto the assessment appeals application form, this alone does not appear to justify a reconsideration of the form.

***Recommendation:* During the next annual form review period, the Executive Director should consider the Board Work Group testimony to explore options for simplifying the assessment appeals application form to minimize taxpayer confusion and enhance the effectiveness of the form.**

As described above, the Board Work Group testimony indicated a consensus behind the concern that the assessment appeals application form as currently constituted can create taxpayer confusion and reduce the administrative efficiency of the assessment appeals process. Among other concerns expressed, the testimony demonstrated that taxpayers persistently struggle to properly describe the circumstances they wish to appeal. Participants proposed a number of solutions, including, but not

¹ Rev. & Tax. Code section 1603(a);

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

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limited to, 1) the re-formatting of sections 5 and 6, 2) the inclusion of embedded, in-line instructions to assist taxpayers as they complete the form, and 3) the inclusion of a larger space for taxpayers to describe their contentions in a narrative format.

This recommendation would direct the Executive Director to consider the Board Work Group testimony and suggestions, including the proposed solutions described above, during the next annual review of the assessment appeals application form to simplify the form.

Importantly, when taking the Board Work Group testimony and suggestions into consideration during the next review period, to the extent that the Executive Director determines that additional information or stakeholder input is required to achieve the consensus goal of simplification, the Board should strongly encourage further engagement with stakeholders, up to, and possibly including, a formal interested parties process.

An interested parties process could be a more appropriate forum for making specific, technical changes to the form than additional Board Work Group meetings because this process would allow for engagement between agency staff and relevant stakeholders on highly detailed language and technical questions without the same temporal and logistical constraints of the Board Work Group process.² This is important because changes to the form must be carefully considered to minimize unintended consequences. Furthermore, this process could be expedited because many of the key stakeholders have already been identified and engaged on this question through the Board Work Group. Finally, while there was an apparent consensus behind the concept of simplification, there was less consensus on what specific changes would achieve that goal. By engaging with interested parties, agency staff and stakeholders could suggest and respond to more specific proposed changes.

Finally, because the Board already performs an annual review of forms prescribed by the Board, there is no estimated additional funding impact. To the extent that the Executive Director determines that an interested parties process is appropriate, there would likely be a dedication of staff time and resources to that process.

Issue 2: Possible Board guidance on factors for AAB Members to consider in determinations on good or reasonable cause for postponements or continuances

Issue: Current law and existing BOE guidance define good cause (for postponements) and reasonable cause (for continuances) which allow for the extension of time for an AAB to hear an assessment appeal.³ Testimony from previous Work Group Meetings has indicated that the appeals process can

² The Board of Equalization previously commenced an interested parties process regarding assessment appeals issues beginning in 2017 and closing in 2020. Additional information on this previous process can be found at <https://boe.ca.gov/proptaxes/asmappealprocess.htm>.

³ 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>.

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be delayed when AABs grant repeated postponements and continuances, particularly in cases where the existence of good/reasonable cause is not clearly present.

Furthermore, previous 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.

The following language was provided to participants prior to the Board Work Group meeting to serve as a basis for discussion and consideration:

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.*

Testimony: At the February 26, 2026, meeting, the Board Work Group participants expressed near universal support for this proposed guidance. Clerks, assessors, and taxpayer advocates all indicated that additional guidance would be helpful because it would provide AAB Members, or the local Board of Supervisors, in counties where the board of supervisors serves as the county Board of Equalization, clarity on appropriate factors to consider when making such determinations.

The participants emphasized that this guidance should be advisory in nature and should preserve the ability of AABs to exercise discretion to apply the factors to each appeal on a case-by-case basis.

Some participants suggested that such guidance should include references to existing Property Tax Rules and/or the process of exchanging information between parties, as these can provide helpful context for AAB Members who may rely on this guidance for additional information. Other

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participants noted that the final factor was intended as a catch-all factor to encompass such circumstances and to preserve AAB discretion.

***Recommendation:* The Executive Director should develop guidance including a list of factors to be considered by AAB Members in determining whether good/reasonable cause exists for the postponement or continuance of an appeal.**

As described above, the Board Work Group participants were generally supportive of the proposed guidance. Therefore, this recommendation would direct the Executive Director to develop guidance which includes the factors listed above to be considered by AAB Members in making determinations as to whether good or reasonable cause exists to postpone or continue an appeal. This guidance should be explicitly advisory in nature, and should clearly state that AAB Members retain the discretion to make each determination on a postponement or continuance on a case-by-case basis.

Finally, there is no estimated funding impact to provide this guidance because agency staff responds to, and may assign a level of priority to, requests for legal opinions and guidance from the county officials it oversees and regulates through applicable statutes and property tax rules. This would add to the existing workload but would not generate any new duties or responsibilities which would require additional funding.

Issue 3: Possible Board guidance to encourage scheduling coordination between county assessors and county clerks

Issue: Current law and BOE guidance establishes the rules and procedures for assessment appeals at the county level.⁴ 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 Board Work Group 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.

The following language was provided to participants prior to the Board Work Group meeting to serve as a basis for discussion and consideration:

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.

⁴ LTA 2013/039 – Effective Administrative Practices – Assessment Appeals Process
<https://www.boe.ca.gov/proptaxes/pdf/lta13039.pdf>.

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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.

Testimony: At the February 26, 2026, meeting, Work Group participants described a variety of degrees of interaction between the county assessors and the county clerks responsible for AAB scheduling under existing guidance. These interactions vary based on the county size, resources, and the relationships between the county clerks and the county assessors.

Some participants raised issues of insufficient coordination leading to delays and administrative burdens for the county assessors. Alternatively, a number of other participants highlighted the critical sections of existing guidance, which emphasize that scheduling is ultimately a function of the county clerk, though there are circumstances in which coordination with the county assessor's office is appropriate.

Recommendation: The Board Members should affirm existing guidance and encourage counties to share strategies and explore options to maximize the effectiveness of their scheduling process.

As described above, the majority of the Board Work Group participants were generally opposed to the additional guidance proposed for Issue 3. As a result, this recommendation does not request the Executive Director to develop additional guidance.

Rather, based on the testimony received, the Board Members should affirm existing guidance and highlight how it already encourages cooperation between the county clerks and county assessors. Specifically, Letter to Assessors 2013/039 describes effective administrative practices for the assessment appeals process. Regarding scheduling, this guidance states:

The duty of scheduling appeals hearings is strictly a function of staff of the clerk of the board's office. Scheduling is not a function of either the assessor's office or the office of the county legal advisor. [...]

While it is the responsibility of the clerk's staff to schedule hearings, coordination with the assessor's staff is essential because they can usually facilitate scheduling by categorizing and grouping applications by those that involve relatively straightforward assessments requiring little preparation time, those that are more complicated and require more preparation time, and those that will require an audit of the taxpayer's records prior to the hearing. In addition, staffing and workload levels within the assessor's office will also impact preparation times and may be a scheduling consideration. However, the ultimate schedule for hearings must be accomplished by the clerk's staff.

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This language provides clear guidelines in some areas and room for discretion in other areas. For example, based on the relevant statutory and regulatory provisions, the role of the clerk of the board as ultimately responsible for scheduling is clearly delineated. However, the guidance also states that coordination between county clerks and assessors is “essential” and lays out examples of bases for coordination, including categorizing and grouping applications based on appeal type as well as the administrative needs of the assessor’s office.

As many counties testified, the level of coordination varies based on several factors and is largely a function of needs and resources at the county level. Consequently, this is an area where issuing additional BOE guidance establishing a statewide standard for coordination may not promote efficiency as effectively, as many counties would have to re-examine their existing scheduling practices.

Consequently, the Board Members should affirm that existing guidance provides counties with the flexibility and discretion to find an appropriate level of coordination on appeal scheduling while tasking the county clerk with the ultimate responsibility for setting the schedule and meeting statutory deadlines. To the extent that a lack of coordination creates undue administrative burdens, the Board Members should encourage county assessors and clerks to explore options within the existing guidance to resolve those burdens.

Next Steps for the Board Work Group

The 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group has been a beneficial exercise and resource for the Board, the participants, and the public. At each stage in the process, the participants have contributed valuable energy, insight, and perspectives into issues that may have otherwise gone unaddressed.

By bringing together relevant stakeholders for public and transparent discussions, the Board Work Group has led to concrete outcomes in the form of recommendations for new and updated Board guidance, an improved public understanding of the assessment appeals process, a constructive discussion both within and between counties, and an affirmation that while the assessment appeals process is generally sound, there are always areas for improvement.

The Board Members originally approved this Board Work Group in January 2025 for up to four meetings. However, given the Board’s schedule for the upcoming year, there may be logistical limitations which preclude additional meetings of the scope and scale which have been hosted by the Board Work Group thus far. Even so, the Board has the opportunity to capitalize on the foundation which the Board Work Group has established by maintaining awareness and engaging with stakeholders on relevant issues.

Consequently, the next step for the Board Work Group is to draft a Final Summary Report which can be brought before the Board for approval at a future Board meeting. Such a report can be posted to the Board’s website, where it will be available to stakeholders, policymakers, future Boards, and the public. The purpose of the report would be to create a single document recording the issues discussed, testimony received, and solutions proposed across the three meetings which have occurred. This report could also make non-binding suggestions for how the Board, or future Boards, can continue these important conversations with relevant stakeholders in subsequent years.