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      Re: Comments Regarding Proposed Form for 441(d)

Dear Mr. Yeung:

My staff and I have reviewed the proposed form letter for requests for information pursuant to Revenue and Taxation Code ("RTC") section 441(d). I am appreciative of the opportunity to comment on the proposed form.

The proposed form raises many concerns for our ability to get information we need to make fair assessments. We have reviewed the submissions to you from county assessors from Alameda, San Mateo, San Diego and Los Angeles, and from Ms. Marie La Sala, and generally concur in their concerns and comments. The information that my office requests from taxpayers is essential for us to do our work. The Legislature has recognized this in the way they have drafted the Revenue and Taxation Code.

We note that the fourth sentence in the "Important Information" section of the proposed form, which reads "Noncompliance may result in postponement or continuance of your hearing date, or the issuance of a subpoena for production of information," does not mention prehearing conferences that are authorized under Board Rule 305.2 and local procedures. Our office has found that prehearing conferences are productive for our office, taxpayers, and the Assessment Appeals Board itself. We suggest that the proposed form include language that includes the possibility of a prehearing conference. Perhaps such language should be noted as "optional" and provide a field to insert information about a particularly county board's procedures.

Thank you for the opportunity to comment on this matter.

Sincerely,

Carmen Chu
Assessor

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