



Chris Wilhite
Assessor-Recorder-County Clerk
(909) 382-3207

January 16, 2024

State Board of Equalization, Legal Department
Attn: David Lujan, MIC: 121
P.O. Box 942879 Sacramento, CA 942879-0121
david.lujan@boe.ca.gov

RE: January 23, 2024 Meeting of the Board – Agenda Item No. 4 – Public Hearing: Property Tax Rule 192 – Public Comment

Dear California State Board of Equalization,

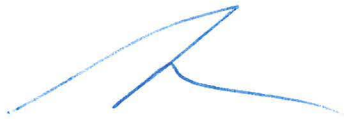
As of January 1st, 2019, Senate Bill (SB) 1498 (Stats. 2018, Ch. 467) amended section 469 to allow County Assessors flexibility in meeting annual audit requirements. Beginning with the 2019-20 fiscal year, Assessors may meet requirements of section 469 by completing four years' worth of required annual audits anytime within a set four-year period. Under the authority granted to the Board of Equalization (BOE), the BOE adopted Property Tax Rule 192, to meet the audit requirement of section 469. The "proposed amendment" provides further clarification to Assessors of the change to section 469.

San Bernardino County Assessor staff have examined and are in full support of the Property Tax Rule 192 proposed amendment. After a thorough examination, the proposed amendment would have no significant financial impact to our processes and most importantly would not impact property owners within our County. Since the passing of SB1498, our County has been able to adapt to the auditing requirements set fourth through legislation and are confident that with the BOE's approval of the proposed amendment, we will be able to be complacent. This amendment is consistent with existing state regulations and does not conflict with any federal regulations.

San Bernardino County Assessor staff believe that the proposed amendment is reasonably necessary for efficient and fair administration of the audit selection provisions.

If you or your staff have any questions, please do not hesitate to contact me at Chris.Wilhite@arc.sbcounty.gov or (909) 382-3207, or Aldair Jimenez, ARC Public & Legislative Affairs Analyst at Aldair.Jimenez@arc.sbcounty.gov or (909) 382-3208.

Respectfully,



Chris Wilhite
Assessor-Recorder-County Clerk
San Bernardino County

cc: Honorable Sally J. Lieber, Second District, Chair
Honorable Ted Gaines, First District, Vice-Chair
Honorable Antonio Vasquez, Third District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller