



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2008/042

June 20, 2008

TO COUNTY ASSESSORS, COUNTY COUNSELS,
COUNTY CLERKS OF THE BOARD, AND
INTERESTED PARTIES:

PROPERTY TAX TOPIC STUDIES

Staff of the Property and Special Taxes Department, County-Assessed Properties Division, will soon begin conducting *Property Tax Topic Studies*. Each study will concentrate on a single property tax topic and will result in a publication that will document good assessment practices with an aim toward promoting administrative efficiencies throughout the counties. The studies will not identify or critique poor practices that may be uncovered in county offices during the research process.

Possible results of a study may be:

- Proposed legislative changes
- Proposed regulatory changes
- Revisions to the *Assessors' Handbook*
- Development of Letters To Assessors
- Revisions to or development of property tax forms
- Revisions to current classroom curriculum for Board courses
- Development of additional self-study online training sessions

Each study will involve extensive research. Most of the research—review of statutes, Property Tax Rules, and county websites—will be accomplished without interruption to county staff or industry representatives. However, it is likely that each study will require some visits to a few counties. Our goal is to accomplish these studies with minimum intrusion into interested parties' schedules.

Based on the large number of inquiries from interested parties, Property Tax staff has decided that the first of these *Property Tax Topic Studies* will be on the county assessment appeals process. This study will involve working with staff from the county assessors, county counsels, clerks of the board, and board of supervisors offices, as well as taxpayer representatives. The goal of this study will be to identify efficient procedures, policies, forms, necessary training, etc., that should be of assistance to counties in administering the assessment appeals process.

TO COUNTY ASSESSORS, COUNTY
COUNSELS, COUNTY CLERKS OF
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It is anticipated that research for the first study will begin in June 2008. As the study moves forward, you will be contacted if we would like your assistance. These studies will be directed by Ms. Sherrie Kinkle. If you have any questions regarding these studies, you may contact Ms. Kinkle at sherrie.kinkle@boe.ca.gov or at 916-322-2921.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk