

**Taxpayers' Bill of Rights Hearing**

24 June 2014

**Significant events related to Crandall property transfer:**

- 1) The assessor failed to perform their duty to assess according to the county record in October of 2000.
- 2) Affected taxpayers tried to reapportioned and pay the taxes, but could not credibly sustain the effort.
- 3) This taxpayer sought the BOE's assistance through the TRAO in September 2002.
- 4) Crandall's TRAO assistance request was received, considered, and disregarded within the BOE.
- 5) The BOE did not compel the assessor to process; BOE-legal issued Annotation 220.0148 in Dec02.
- 6) The assessor continued to refuse to assess according to the county record, for a total of 14 years (2000 - 2013)
- 7) The assessor enjoined in county's Williamson Act contract-enforcement civil action, 31 December 2002.
- 8) Superior Court ordered the assessor to assess according to the county record on 22 August 2013.
- 9) ~1750 assessment escapes accrued: 14 years of failure-to-process x ~125 APNs (30 disregarded transfers)
- 10) This assessor remains controlled by local county officials, not the RTC.

The main points I want to discuss are: 4, 5, 1/6/10. These are the areas where the BOE failed to protect taxpayers' rights.

To correct the BOE failure of 4, the TRAO needs BOE-Legal counsel support biased towards taxpayers viewpoint.

To correct the BOE failure of 5, the BOE must administer and enforce the RTC, not land-use-statutes/Williamson Act

To correct the Assessor failure of 1/6/10, the BOE needs to enforce assessor RTC compliance. [GC 15606(h), 15608]  
remove local control of assessor's office by local county officials

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**STATE BOARD OF EQUALIZATION**Appeal Name: Property Taxpayers Bill of RightsCase ID:        ITEM #. F3Date: 6/04/14 Exhibit No: 6.10TP FTB DEPT **PUBLIC COMMENT**