



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
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State Controller

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Executive Director

July 25, 2014

Mr. Tom Crandall

Dear Mr. Crandall,

Thank you for your participation in the June 24, 2014, Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate your taking the time to express your concerns about the role of the Board of Equalization's (BOE) Legal Department in relation to the Taxpayers' Rights Advocate Office. In addition, you expressed concern over the appropriateness of Property Tax Annotation 220.0148.

At the hearing Mr. Richard Moon, Tax Counsel IV, provided an explanation of how the BOE Legal Department relates to both the county assessors and the Taxpayers' Rights Advocate (TRA) Office. He explained that legal opinions issued by the BOE Legal Department are advisory only and not binding on an assessor. He also explained that opinions are provided both to assessors and individual taxpayers upon request.

The TRA Office is independent of all BOE program areas and reports directly to the BOE Executive Director. The TRA Office, whose duties include assisting property owners in resolving their issues, provides an independent perspective on issues whose resolution may require a legal opinion. However, only the BOE Legal Department provides legal opinions.

Your formal request of June 10, 2014 to have Annotation 220.0148 depublished was acknowledged by the Legal Department. As provided by subdivision (e)(2) of Rule for Tax Appeals 5700, the Chief Counsel has 60 days from the date a request is received to approve or deny the request.

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions regarding this matter, please do not hesitate to contact me at 916-324-2798. You may also contact Mr. Mark Sutter of my office at 916-324-2797.

Sincerely,

Todd C. Gilman
Chief, Taxpayers' Rights and
Equal Employment Opportunity Division

TCG:ms

Crandall thank you 072514.docx

cc: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, Board Member, First District
Senator George Runner, Board Member, Second District

Honorable John Chiang, State Controller
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Ms. Cynthia Bridges, Executive Director, MIC 73
Mr. Randy Ferris, Chief Counsel, MIC 83
Mr. Richard Moon, Legal Department, MIC 82
Mr. Dean Kinnee, Chief, County-Assessed Properties Division, MIC 64
Ms. Lauren Simpson, Taxpayers' Rights Advocate Office, MIC 70
Mr. Mark Sutter, Taxpayers' Rights Advocate Office, MIC 70