

STATE BOARD OF EQUALIZATION



Appeal Name: PROPERTY TAXPAYERS' BILL OF RIGHTS HEARING

Case ID: PUBLIC COMMENT ITEM #. F3

Date: JUNE 21, 2011 Exhibit No: _____

TP FTB DEPT _____



San Francisco Property Tax Appeals

June 13, 2011

Mr. Todd Gilman
Taxpayers' Rights Advocate
State Board of Equalization
450 N Street
Sacramento, Ca. 95814

Dear Mr. Gilman:

I am interested in speaking before the State Board of Equalization at your June 21, 2011 Taxpayer Bill of Rights hearing. I am specifically interested in addressing the Board regarding Section 408 (d) and (e) of the Revenue and Taxation Code.

My principal County of practice before the local AAB is in San Francisco. Unfortunately, I believe the San Francisco Assessor is in total non-compliance with taxpayer's filing 408's. Not only does San Francisco's assessor's office not comply with properly filed 408's, they seek to thwart the taxpayer's right to the information required to be given to the taxpayer.

The language in 408 (d) and (e) cannot be clearer. (d) "The assessor shall provide the names of the buyer and seller of each property on which the comparison is based, the location of that property, the date of the sale, and the consideration paid for the property....."

San Francisco's Assessor believes they can drop 20 or 30 comps on the taxpayer (when they know the 3 they will actually use) and they will do so with a handwritten, single page of blocks and lots. Nothing more than a 'fishing expedition' as one SF AAB Board member recently stated when this was brought to his attention. This improper conduct by the SF Assessor must be brought to light before the SBE. Nothing could be more to the point than the latter situation at a convening by the SBE for taxpayers' rights.

I look forward to your reply.

Very truly yours,

Peter J. Paton

SF Property Tax Appeals