STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
TAXPAYERS' RIGHTS ADVOCATE OFFICE, MIC:70
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Controller, Sacramento

BURTON W. OLIVER
Executive Director

March 27, 1995

No. 95/22

TO COUNTY ASSESSORS:
TO COUNTY TAX COLLECTORS:
TO COUNTY AUDITOR-CONTROLLERS:
TO CLERKS OF THE COUNTY BOARD OF SUPERVISORS:

PROPERTY TAXPAYERS' BILL OF RIGHTS
ANNUAL HEARING AND ANNUAL REPORT

You are invited to attend the first Property Taxpayers' Bill of Rights annual hearing on April 6, 1995 at 450 N Street, Board Room, Sacramento. The Property Taxpayers' Bill of Rights went into effect January 1, 1994. Revenue and Taxation Code section 5906 (d) requires the Board of Equalization (Board) to hold an annual hearing to solicit input of assessors, other local agency representatives, and taxpayers on property tax programs and laws administered and overseen by the Board and to respond to the Property Taxpayers' Advocate's annual report.

Enclosed is your copy of my first annual report, a poster for your office and some flyers for your counter. If you are unable to attend but would like to provide written comments, please send them to the post office box address listed above.

Your assistance this past year is appreciated. I look forward to continued positive working relationships with you, and welcome your suggestions and comments on the operations of the Taxpayers' Rights Advocate's Office and my annual report.

If you have any questions or would like additional copies of the report, please call me or Bob Reinhard at (916) 324-2798.

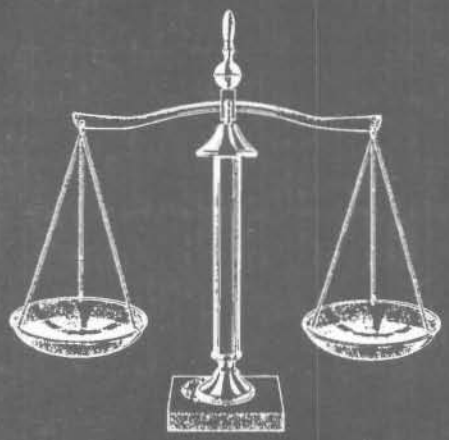
Sincerely,

Jennifer L. Willis

Jennifer L. Willis
Property Taxpayers' Advocate

JLW:mjg
Enclosures

1994 PROPERTY TAXPAYERS' BILL OF RIGHTS ANNUAL REPORT



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STATE BOARD OF EQUALIZATION

Mr. Burton W. Oliver
Executive Director
March 1995

Dear Mr. Oliver:

I am pleased to present the first Property Taxpayers' Bill of Rights Annual Report.

The Morgan Property Taxpayers' Bill of Rights went into effect January 1, 1994. It amends various provisions governing the assessment, audit and collection of property taxes in this state.

It requires the Board of Equalization (Board) to establish, as part of a Property Taxpayers' Bill of Rights, an Advocate position to perform reviews and reports, as specified, with respect to educational and informational programs, various inquiries and problems, taxpayer complaints, and areas of recurring conflict between taxpayers and assessment officers, including County Assessors, Tax Collectors, Auditor-Controllers, assessment appeals boards, and this Board.

It requires the Board to annually hold a public hearing to solicit local assessment officers' and taxpayers' input, address the Advocate's report and identify means to correct any problems identified in that report.

This report, provided in accordance with this law, provides background information, first year accomplishments, identification of problem areas and recommendations. It will be discussed at the Board of Equalization's first annual Property Taxpayers' Bill of Rights Hearing on April 6, 1994. Please call me at 324-2798 if you need any further information.

Respectfully submitted,

Jennifer L. Willis

Jennifer L. Willis
Property Taxpayers' Advocate

1994 Property Taxpayers Bill of Rights

The Morgan Property Taxpayers' Bill of Rights, Senate Bill 143, Statutes of 1993, Chapter 387, went into effect January 1, 1994 (Appendix I). The legislative intent stated in Section (§) 5911, is to ensure that:

> Taxpayers are provided fair and understandable explanations of their rights and duties with respect to property taxation, prompt resolution of legitimate questions and appeals regarding their property taxes, and prompt corrections when errors have occurred in property tax assessments.
>
> The Board designate a taxpayer's advocate position independent of, but not duplicative of, the Board's existing property tax programs, to be specifically responsible for reviewing property tax matters from the viewpoint of the taxpayer, and to review and report on, and to recommend to the Board's executive officer any necessary changes with respect to, property tax matters as described in this part.

The first annual Property Taxpayers' Bill of Rights hearing is on April 6, 1995. This report, presented in accordance with that law, provides background information, first year accomplishments, identification of problem areas, and recommendations for future actions.

Background

In January 1989, the original Taxpayers' Bill of Rights was established to ensure that the rights, privacy, and property of California taxpayers are adequately protected in the assessment and collection of sales and use taxes. Currently, approximately one million taxpayers are provided protection under this law. Effective January 1993, the Special Taxes Bill of Rights was established, expanding Bill of Rights statutory authority for the special taxes programs administered by the Board, currently impacting approximately 250,000 taxpayers. As the Board accepts responsibility for new special taxes and fee programs, the Bill of Rights protections are added for each program. Since these two areas primarily impact business owners, they will hereinafter be referred to as the Business Taxpayers' Bills of Rights.

The Property Taxpayers' Bill of Rights went into effect January 1994. It governs the assessment, audit, and collection of property taxes and ensures that taxpayers receive fair and uniform treatment under the property taxation laws. Statewide, there were approximately 12.25 million units on the local property tax rolls last year.

All three bills required the appointment of an Advocate position. However, none of the bills provided funding for staff or equipment. To effectively implement the three bills, staff and equipment were redirected from within existing resources of the Board

of Equalization (Board). Four positions were originally redirected to implement the 1989 legislation. The staff was not increased for the Special Taxes legislation; the workload was absorbed within the existing Taxpayers' Rights Advocate (TRA) Office staff. One position was redirected to the TRA Office from within the Board to implement the 1994 Property Taxpayers' Bill of Rights.

First Year Accomplishments

This first year has been a transition year of determining priorities, hiring staff and addressing concerns raised. First year accomplishments have included the following:

1. Expanded the existing Taxpayers' Rights Advocate's responsibilities to encompass the role of Property Taxpayers' Advocate and redirected one position to assist with addressing property tax matters [§5904]. The Taxpayers' Rights Advocate Office now has responsibility for all tax programs (sales and use taxes, special taxes, and property taxes) administered by the Board.

2. Prioritized tasks and, considering available resources, established an implementation plan within one month of the Governor's signing of the Morgan Property Taxpayers' Bill of Rights in September 1993. This workplan is reprioritized and updated quarterly. Appendix II provides the most recent version.

3. Submitted a report to the Board on December 30, 1993, regarding standardizing interest rates applicable to escape assessments and refunds of property taxes and statutes of limitations so as to place property taxpayers on an equal basis with taxing authorities [§5910]. The Legal Division was assigned to take the lead on following up on the recommendations. Legal provided a representative to the State Bar Tax Section's Refund Interest Committee, which forwarded recommended legislation to their Board of Governors. Staff will likely recommend a support position to the Board when the legislation is introduced.

4. Responded to 106 taxpayer contacts from about half the counties throughout the state. Appendices III and IV display the types of contacts received and the counties from which they came.

5. Identified and met with tax practitioners, taxpayers' organizations, Assessors, Tax Collectors, Auditor-Controllers, Board and State Controller's Office staff, and other interested parties, to gain their perspectives and needs and to present the responsibilities of the Taxpayers' Rights Advocate Office. With 58 counties statewide, this is a continuing process.

6. Delineated roles and responsibilities of the Taxpayers' Rights Advocate Office, Property Taxes Department, and Legal Division staff, including responsibilities for responding to taxpayers' complaints, to avoid duplication of efforts [§5904 (c) and §5906].

7. Recommended and implemented a certification method to ensure no Board officer or employee is evaluated solely on assessments enrolled or on property taxes collected [§5907]. The Property Taxes Department management will review and certify compliance with this section on an annual basis. An evaluation method for local officers/employees still needs to be developed.
8. Scheduled, developed and implemented the plan for the first annual hearing [§5906 (d)].
9. Drafted and submitted this annual report [§5904 (b)].

Identified Problem Areas

Advocate's Responsibilities Extend Beyond the Board's Authority

The Board of Equalization has constitutional and advisory responsibilities with county Assessors and local boards of equalization, and administers various property tax laws. The State Controller's Office (SCO) is responsible for advising and assisting county Tax Collectors and Auditor-Controllers in property tax collection and uniform accounting procedures. With the implementation of this law, responsibilities within the TRA Office have been extended to also include review of and involvement with county Tax Collectors and Auditor-Controllers.

The vast majority of the provisions of the law requires the Advocate to work closely with the county Assessors' offices. However, the latter three provisions of Section 5906 (b) require the Advocate to work with the county Tax Collector, and Auditor-Controller. The Advocate is required to "...undertake the review of taxpayer complaints and identify areas of recurrent conflict between taxpayers and assessment officers, including the following:

> The adequacy and timeliness of corrections of the assessment roll, cancellations of taxes, or issuances of refunds after taxpayers have provided legitimate and adequate information demonstrating the propriety of the corrections, cancellations, or refunds, including, but not limited to, the filing of documents required by law to claim these corrections, cancellations, or refunds.
>
> The timeliness, fairness, and accessibility of hearings and decisions by the board, county boards of equalization, or assessment appeals boards where taxpayers have filed timely applications for assessment appeal.
>
> The application of penalties and interest to property tax assessments or property tax bills where the penalty or interest is a direct result of the Assessor's failure to request specified information or a particular method of reporting information, or where the penalty or interest is a direct result of the taxpayers' good faith reliance on written advice provided by the assessor or the board."

The Advocate has established a good working relationship with the SCO staff who work closely with county Tax Collectors and Auditor-Controllers. In addition, the Advocate has made presentations to the Tax Collectors and Auditor-Controllers associations and met personally with several Tax Collectors and Auditor-Controllers in their own county.

The Advocate is also an ex-officio member of the SCO Liaison Committee. This Committee is composed of representatives from the Assessors, Treasurer/Tax Collectors, Auditor-Controllers, California State Association of Counties (CSAC), the SCO, and Board staff. It meets monthly to interact with each of the associations represented, to be proactive in the introduction of new legislation and the tracking of pending legislation, and to maintain open communication with each of the associations and their particular agendas.

Differences Between Business and Property Taxpayers' Bills of Rights

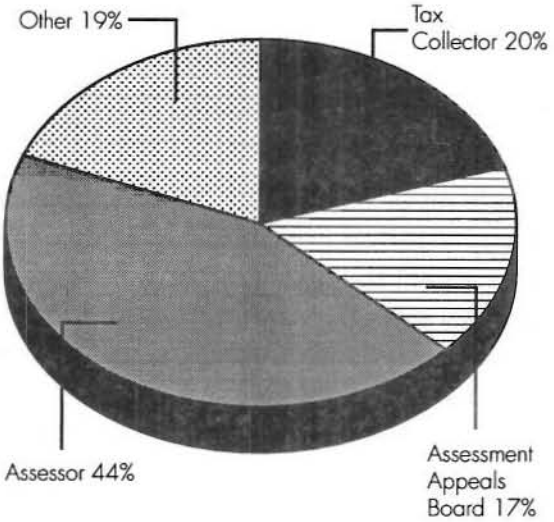
A major difference between the Business Taxpayers' Bills of Rights and the Property Taxpayers' Bills of Rights is in the resolution of taxpayer complaints. The Board of Equalization is the agency responsible for assessing and collecting business taxes. The Executive Director has administrative control over the functions, staff and their actions. The Advocate reports directly to the Executive Director, and is separate from the business and property taxes line programs.

When taxpayers' complaints about the Board of Equalization business taxes programs are received in the Advocate's office, the Advocate and her staff have direct access to all the documents and staff involved in the taxpayers' issues. The Advocate and her staff are liaisons between taxpayers and Board staff to resolve the problems. In the area of levies, for example, the Advocate has the ability to stay collection and to order the release of the levy upon finding that the levy threatens the health or welfare of the taxpayer or his or her spouse and dependents or family. If the Advocate disagrees with other actions of staff and is unable to resolve the situation satisfactorily, the issue is elevated to the Executive Director for resolution. The Executive Director then has the authority to overturn the actions of the staff.

However, in the Advocate's attempted resolution of property taxpayers' complaints, the Advocate typically has no direct access to the taxpayers' documents. Each of the 58 counties maintain their own records. The Advocate and her staff must work with county Assessors, Tax Collectors and Auditor-Controllers, all of whom are local elected officials. There is no line authority over these local entities. The Advocate's role is a secondary relationship with independent elected officials in local government. The law provides the Advocate with broad oversight, but there is no authority to mandate or overturn local actions. The Advocate must use negotiation skills and persuasion to solicit cooperation and possible change. Thus far this has worked successfully, due in no small part to the cooperation of the local officials.

Areas of Property Taxpayer Inquiries Complaints and Problems

1994 PROPERTY TAX CONTACTS



The Taxpayers Rights Advocate (TRA) Office assisted more than one hundred individual property taxpayers last year. Contacts received fell into three primary categories — assessment, tax collection, and appeals. The chart provides a breakdown.

About half of the taxpayer contacts have been in the assessment area. Examples of taxpayers' perceptions are that the Assessors should change their value (without an appeal application) because it is obviously too high, the Assessor's Office won't say how they arrived at value, won't let the taxpayer look at the records, considered the wrong comparables, used too high cost figures, or improperly classified portions of the property. Each case is unique, although there have been several complaints about lack of courtesy, threatening mannerisms, and harassment.

Upon TRA Office investigation of these complaints, the vast majority have proven to be due to misunderstandings. This offers TRA and the Assessors' Offices the opportunity to educate the taxpayer regarding the law, office policies, and assessment procedures. In those instances where the taxpayer had a valid complaint, the Assessors have been cooperative in correcting the problem.

Problems with the appeals process account for about one-fifth of the calls received by the TRA Office. With the declines in value experienced by many California homeowners, particularly those who have bought a home in the last four or five years, there are many more appeals being filed than was typical in past years. Most assessment appeals boards are inundated with work, and counties are unable to expand the number of boards for two reasons: (1) budgetary constraints, and (2) the provisions of Revenue and Taxation (R & T) Code Section 1621 which limits appeals boards to five in number. Legislation is required to address this area.

The TRA Office has received numerous calls, including some from county Assessors, concerning the 75-day period during which a taxpayer can apply for a reduction in assessed value. Upon completion of the local assessment roll, the assessor must notify each property owner whose property's full value has increased of the amount of the assessment [R & T Section 619]. (This does not apply to annual increases due to the inflation rate specified in "Proposition 13".) The period to apply for a reduction in value is between July 2 and September 15 [R & T Section 1603 (b)].

R & T Code Section 2610.5 requires the Tax Collector to mail tax bills on or before November 1; most go out in late October. Therefore, most taxpayers do not receive an annual notice of assessed value, and they and many others do not think of appealing their property's value until after the tax bill arrives. By then it is too late for that year. If the system remains the same, reminders to taxpayers on critical dates might be helpful. Legislation is required to change this area also.

In addition, it may take over a year after an application is filed before the local board of equalization hearing takes place. After the application is filed many counties do not contact the applicant until they notify them of the hearing time, date, and place (usually a couple of months before the hearing). TRA Office has received many calls from taxpayers wondering why they haven't heard anything, or wondering when the hearing will occur. Any tool to keep applicants informed of the progress of their appeal would help alleviate these concerns.

There have been a few calls from taxpayers who were upset with the operations of the assessment appeals board. They felt the board did not properly consider the evidence they presented, or that the board didn't allow them to fully present their evidence of value, or the board's actions merely split the difference between their proposed value and the Assessor's value. One area in which the TRA Office participates in addressing this issue is in training new assessment appeals boards members regarding their responsibilities under the law.

About one-fifth of the TRA Office property tax calls have involved Tax Collectors' offices. The problems varied from parents upset because they had co-signed for their children on a mobilehome on which the children failed to pay property taxes and the lien recorded affected the parents' credit rating, to a taxpayer claiming they had never been notified that their tax delinquent property was about to be auctioned off by the state, to a taxpayer who questioned the assessibility of a boat within one county when it was located in another county on the lien date and who also felt the Tax Collector's Office had not been helpful when they were trying to correct the assessment.

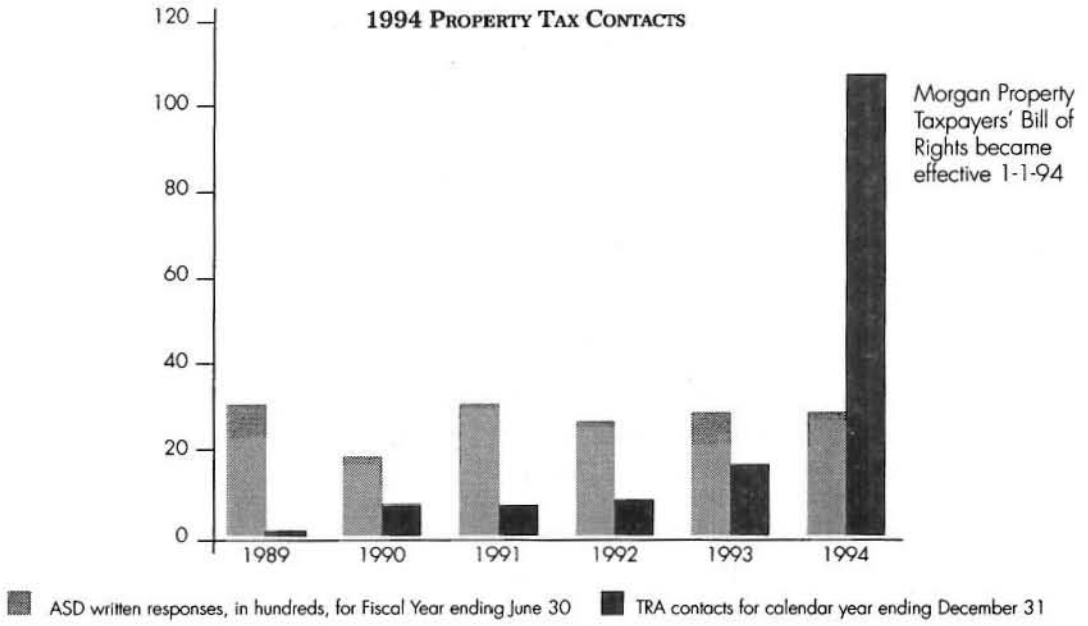
In addition to calls from taxpayers the TRA Office received calls from county Assessors' offices and county Tax Collectors' offices inquiring about the function of the Office, how the Office handles complaints, and whether or not there are any publications describing the TRA Office that they could make available to taxpayers. There were several specific inquiries about parts of Senate Bill No. 143, the legislation which implemented The Morgan Property Taxpayers' Bill of Rights. One part of this legislation required the delivery of a "Notice of Proposed Escape Assessment" ten days prior to levying an escape assessment [R&T Code §531.8]. Another part mandates a notice on the tax bill informing taxpayers of their "right to an informal assessment review for the following year by contacting the Assessor's office by March 1." [R&T Code §2611.6]. Assistance was provided to local offices which addressed their concerns about the implementation of these sections.

This past year, the Advocate and her staff have taken a hands-on approach to resolving taxpayer inquiries and have walked the taxpayer through the resolution process. This has resulted in excellent service for a few taxpayers, requiring a great deal of time spent addressing individual problems brought to the TRA Office attention, much in the same manner as Business Taxes complaints are being handled. However, in reviewing both the legislation and the time spent resolving taxpayer's complaints and problems, it is clear that, in order to best serve the taxpayers' needs, this level of involvement cannot continue with existing staffing levels.

A more global approach is needed to better use the resources available in the TRA Office, in order to identify problem areas in advance and attempt to make corrections – either through responsible legislation, administrative rules, or suggestions to Assessors, Tax Collectors, Auditor-Controllers, and local boards of equalization. In the future, the TRA Office will endeavor to refer most taxpayers back to the particular County authority who can best assist them, or to the Assessment Standards Division or Legal Division within the Board of Equalization, or to the SCO, which are staffed with technical experts who respond to taxpayer and county inquiries, with a request to keep the TRA Office informed of the outcome.

As noted earlier, the Assessment Standards Division (ASD) is already responding to taxpayer inquiries. Referring taxpayers will also comply more fully with Section 5904 (c) – to avoid duplication of existing responsibilities within the Board's organizational structure.

Following is a breakdown of property taxpayer contacts received by ASD and the TRA Office between 1989 and 1994:



Problem 5: Written information is not available to taxpayers nor to local assessment officers regarding the Property Taxpayers' Bill of Rights, responsibilities of the Taxpayers' Rights Advocate's Office, and taxpayer contacts with TRA, including when counties should make referrals to the TRA [§5905 and §5906].

> **RECOMMENDATION:** Work with county Assessors, Tax Collectors, Auditor-Controllers and local boards of equalization, SCO and ASD staffs to include information about the Property Taxpayers' Bill of Rights and the TRA Office in the generic pamphlet stated above and provide guidance on referrals to the TRA.

Problem 6: The law requires the Advocate to perform several responsibilities for which existing resources within that Office do not allow to occur in a hands-on fashion. Specific areas include resolving individual taxpayer complaints, providing training to local officials, performing a statewide review of taxpayer complaints, reviewing and recommending changes to board prescribed property tax statements and forms, and ensuring no local staff evaluations are based solely upon the dollar value of assessments enrolled or property taxes collected. Many of these responsibilities overlap with the functions of ASD and the SCO [§5906, §5907, and §5908].

> **RECOMMENDATION 6:** Within available resources, be responsive to requests for education, training and review of complaints. As appropriate and to avoid duplication of efforts, refer these issues to the sources which can be most responsive (typically ASD or SCO). The Advocate and her staff will perform more a monitoring and oversight role of these functions and provide input into the processes.

I look forward to discussing these recommendations with you and the Board at the April 6, 1995, hearing. Please call me at 324-2798, if you have any questions regarding this report.

REVENUE AND TAXATION CODE

Division 1. Property Taxation

Part 14. Property Taxpayers' Bill of Rights[1]

§5900. **Citation of part.** This part shall be known and may be cited as "The Morgan Property Taxpayers' Bill of Rights."

§5901. **Legislative findings and declaration.** The Legislature finds and declares as follows:

(a) Taxes are a sensitive point of contact between citizens and their government, and disputes and disagreements often arise as a result of misunderstandings or miscommunications.

(b) The dissemination of information to taxpayers regarding property taxes and the promotion of enhanced understanding regarding the property tax system will improve the relationship between taxpayers and the government.

(c) The proper assessment and collection of property taxes is essential to local government and the health and welfare of the citizens of this state.

(d) It is the intent of the Legislature to promote the proper assessment and collection of property taxes throughout this state by advancing, to the extent feasible, uniform practices of property tax appraisal and assessment.

§5902. **Administration of part.** This part shall be administered by the Board[2].

§5903. **"Advocate".** "Advocate" as used in this part means the "Property Taxpayers' Advocate" designated pursuant to Section 5904.

§5904. **"Property "Taxpayers' Advocate" – Responsibilities.**

(a) The Board shall designate a "Property Taxpayers' Advocate." The advocate shall be responsible for reviewing the adequacy of procedures for both of the following:

(1) The distribution of information regarding property tax assessment matters between and among the Board, assessors, and taxpayers.

(2) The prompt resolution of Board, assessor, and taxpayer inquiries, and taxpayer complaints and problems.

[1]Part 14 was added by Stats. 1993, Ch. 387 (SB 143), §10; Sept. 93.
[2]California State Board of Equalization

(b) The advocate shall be designated by, and report directly to, the executive officer of the Board. The advocate shall at least annually report to the executive officer on the adequacy of existing procedures, or the need for additional or revised procedures, to accomplish the objectives of this part.

(c) Nothing in this part shall be construed to require the Board to reassign property tax program responsibilities within its existing organizational structure.

§5905. **Advocate's review and report.** In addition to any other duties imposed by this part, the advocate shall periodically review and report on the adequacy of existing procedures, or the need for additional or revised procedures, with respect to the following:

(a) The development and implementation of educational and informational programs on property tax assessment matters for the benefit of the Board and its staff, assessors and their staffs, local Boards of equalization and assessment appeals Boards, and taxpayers.

(b) The development and availability of property tax informational pamphlets and other written materials that explain, in simple and nontechnical language, all of the following matters:

(1) Taxation of real and personal property in California.

(2) Property tax exemptions.

(3) Supplemental assessments.

(4) Escape assessments.

(5) Assessment procedures

(6) Taxpayer obligations, responsibilities, and rights.

(7) Obligations, responsibilities, and rights of property tax authorities, including, but not limited to, the Board and assessors.

(8) Property tax appeal procedures.

§5906. **Review of statements and other forms; Review of taxpayer complaints.**

(a) The advocate shall undertake, to the extent not duplicative of existing programs, periodic review of property tax statements and other property tax forms prescribed by the Board to determine both of the following:

(1) Whether the forms and their instructions promote or discourage taxpayer compliance.

(2) Whether the forms or questions therein are necessary and germane to the assessment function.

(b) The advocate shall undertake the review of taxpayer complaints and identify areas of recurrent conflict between taxpayers and assessment officers. This review shall include, but not be limited to, all of the following:

(1) The adequacy and timeliness of Board and assessor responses to taxpayers' written complaints and requests for information.

(2) The adequacy and timeliness of corrections of the assessment roll, cancellations of taxes, or issuances of refunds after taxpayers have provided legitimate and adequate information demonstrating the propriety of the corrections, cancellations, or refunds, including, but not limited to, the filing of documents required by law to claim these corrections, cancellations, or refunds.

(3) The timeliness, fairness, and accessibility of hearings and decisions by the Board, county Boards of equalization, or assessment appeals Boards where taxpayers have filed timely applications for assessment appeal.

(4) The application of penalties and interest to property tax assessments or property tax bills where the penalty or interest is a direct result of the assessor's failure to request specified information or a particular method of reporting information, or where the penalty or interest is a direct result of the taxpayer's good faith reliance on written advice provided by the assessor or the Board.

(c) Nothing in this section shall be construed to modify any other provision of law or the California Code of Regulations regarding requirements or limitations with respect to the correction of the assessment roll, the cancellation of taxes, the issuance of refunds, or the imposition of penalties or interest.

(d) The Board shall annually conduct a public hearing, soliciting the input of assessors, other local agency representatives, and taxpayers, to address the Advocate's annual report pursuant to Section 5904, and to identify means to correct any problems identified in that report.

§5907. **Forbids evaluation of officer or employee based on assessments or collections.** No state or local officer or employees responsible for the appraisal or assessment of property shall be evaluated based solely upon the dollar value of assessments enrolled or property taxes collected. However, nothing in this section shall be construed to prevent an official or employee from being evaluated based upon the propriety and application of the methodology used in arriving at a value determination.

§5908. **Education and instruction of staff and local taxpayers.** Upon request of a county assessor or assessors, the advocate, in conjunction with any other programs of the Board, shall assist assessors in their efforts to provide education and instruction to their staffs and local taxpayers for purposes of promoting taxpayer understanding and compliance with the property tax laws, and, to the extent feasible, statewide uniformity in the application of property tax laws.

§5909. **Written ruling regarding tax consequences of transaction.**

(a) County assessors may respond to a taxpayer's written request for a written ruling as to property tax consequences of an actual or planned particular transaction, or as to the property taxes liability of a specified property. For purposes of statewide uniformity, county assessors may consult with Board staff prior to issuing a ruling under this subdivision. Any ruling issued under this subdivision shall notify the taxpayer that the ruling represents the county's current interpretation of application law and does not bind the county, except as provided in subdivision (b).

(b) Where a taxpayer's failure to timely report information or pay amounts of tax directly results from the taxpayer's reasonable reliance on the county assessor's written ruling under subdivision (a), the taxpayer shall be relieved of any penalties, or interest assessed or accrued, with respect to property taxes not timely paid as a direct result of the taxpayer's reasonable reliance. A taxpayer's failure to timely report property values or to make a timely payment of property taxes shall be considered to directly result from the taxpayer's reasonable reliance on a written ruling from the assessor under subdivision (a) only if all of the following conditions are met:

(1) The taxpayer has requested in writing that the assessor advise as to the property tax consequences of a particular transaction or as to the property taxes with respect to a particular property, and fully described all relevant facts and circumstances pertaining to that transaction or property.

(2) The assessor has responded in writing and specifically stated the property tax consequences of the transaction or the property taxes with respect to the property.

§5910. **Standardization of interest rates and statutes of limitations.** The advocate shall, on or before January 1, 1994, make specific recommendations to the Board with respect to standardizing interest rates applicable to escape assessments and refunds of property taxes, and statutes of limitations, so as to place property taxpayers on an equal basis with taxing authorities.

§5911. **Legislative intent.** It is the intent of the Legislature in enacting this part to ensure that:

(a) Taxpayers are provided fair and understandable explanations of their rights and duties with respect to property taxation, prompt resolution of legitimate questions and appeals regarding their property taxes, and prompt corrections when errors have occurred in property tax assessments.

(b) The Board designate a taxpayer's advocate position independent of, but not duplicative of, the Board's existing property tax programs, to be specifically responsible for reviewing property tax matters from the viewpoint of the taxpayer, and to review and report on, and to recommend to the Board's executive officer any necessary changes with respect to, property tax matters as described in this part.

MORGAN PROPERTY TAXPAYERS' BILL OF RIGHTS IMPLEMENTATION PLAN

ISSUE DESCRIPTION	RESPONSIBLE PARTIES	DUE DATES	STATUS
1. Determine staffing.	Executive Director	10/14/93	Completed
2. Attend conferences of California Assessors' Association.	TRA[1]	Ongoing	Ongoing
3. Make specific recommendations to the Board regarding standardizing interest rates applicable to escape assessments and refunds of property taxes and statutes of limitations so as to place property taxpayers on an equal basis with taxing authorities [§5910].	TRA, PT[2], & Legal[3], assistance from SCO[4]	1/1/94	Completed
4. Request position; advertise; make hiring recommendation.	TRA, C&HRD[5], & AA[6]	4/1/94	Completed
5. Draft/submit conceptual Budget Change Proposal.	TRA, PT, C&HRD, & & Legal	4/15/94	Completed
6. Identify priority items to be accomplished in the first year; finalize workplan.	TRA, PT, & Legal	8/1/94	Completed
7. Develop list delineating roles and responsibilities of Taxpayers' Rights Advocate Office, Property Taxes Department, and Legal staff, including responsibilities for responding to taxpayers' complaints [§5904].	TRA, PT, & Legal	11/1/94	Completed
8. Recommend method to ensure no state or local assessment officer or employee is evaluated solely on assessments enrolled or on property taxes collected [§5907].	TRA, PT, & Legal		
a. State		11/1/94	Completed
b. Local			

[1]TRA: Taxpayers' Rights Advocate Office, Board of Equalization
[2]PT: Property Taxes Department, Board of Equalization
[3]Legal: Legal Division, Board of Equalization
[4]SCO: State Controller's Office
[5]C&HRD: Communications and Human Resources Division, Board of Equalization
[6]AA: Affirmative Action Office, Board of Equalization

NOTE: All section (§) numbers refer to sections of the California Revenue and Taxation Code.

ISSUE DESCRIPTION	RESPONSIBLE PARTIES	DUE DATES	STATUS
9. Identify and meet with various Assessors to gain their perspectives and needs.			Met with Bruce Dear, Al Flory, Dick Frank, Brad Jacobs, Jim Maples, Raymond Olivarria, David Wynne, and L.A. County Assessor's staff.
10. Identify and meet with tax practitioners, taxpayers' organizations, and other interested parties to gain their perspectives and needs.			TRA is ex-officio member of SCO's Liaison Committee. Met with AEA[7] and IPT[8]. Met with SAA[9]. Met with CACTTC[10], and County Counsel's Association Met individually with Kern and San Luis Obispo Counties' Tax Collectors and San Luis Obispo County Auditor-Controler. Met with County Auditor-Controller Tax Managers Subcommittee
11. Distribute final annual report required by §5904.	TRA	3/24/95	
12. Hold annual hearing required by §5906.	Board, TRA, & PT	4/6/95	
13. Develop implementation plan for agreed upon annual report and annual hearing recommendations.	TRA	To Be Determined	
14. Identify and prioritize Board property tax statements and forms [§5906].	TRA	To Be Determined	

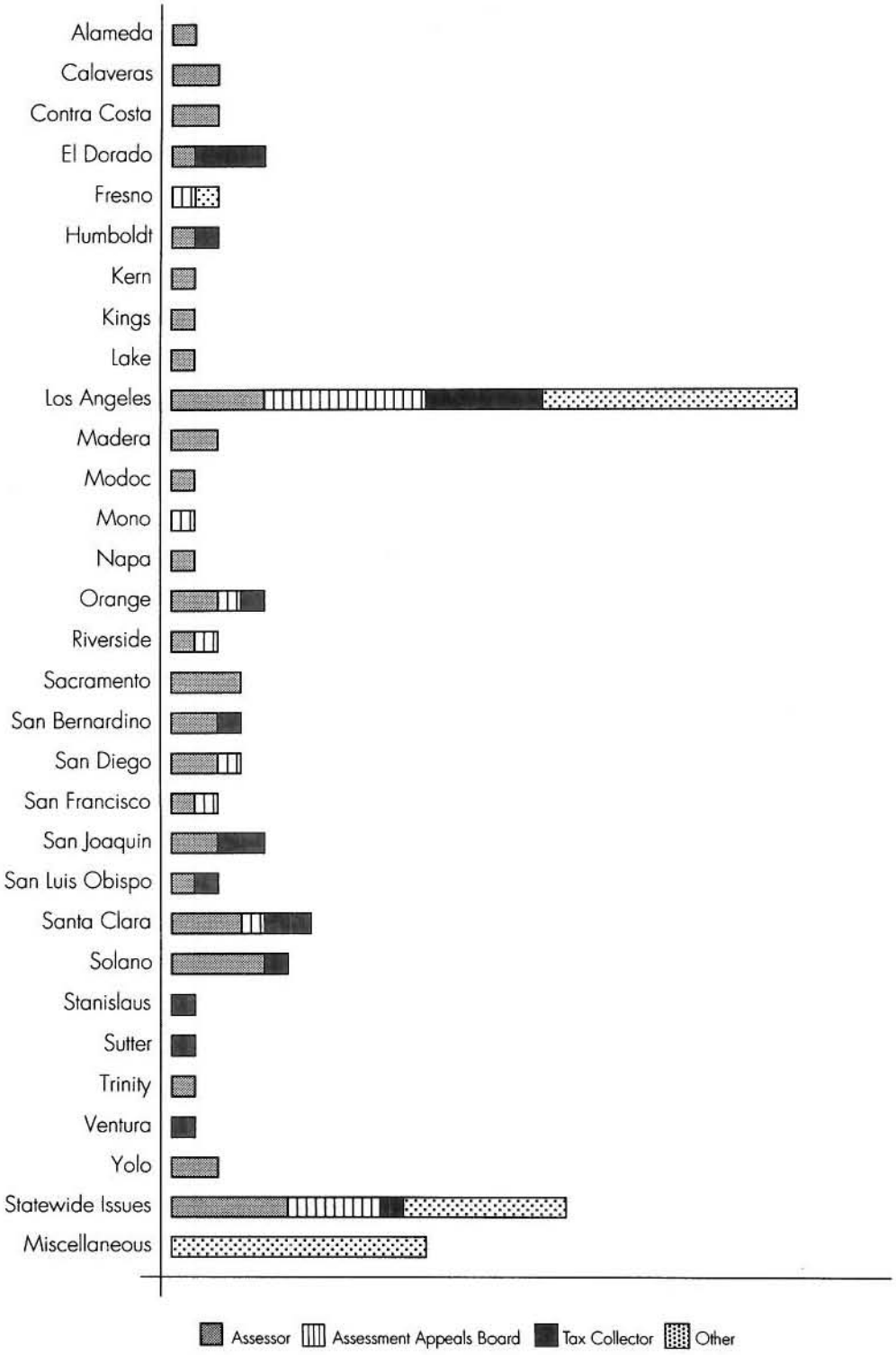
[7]AEA: American Electronics Association
[8]IPT: Institute of Property Taxation
[9]SAA: Society of Auditor-Appraisers
[10]CACTTC: California Association of County Treasurers and Tax Collectors

NOTE: All section (§) numbers refer to sections of the California Revenue and Taxation Code.

ISSUE DESCRIPTION	RESPONSIBLE PARTIES	DUE DATES	STATUS
15. In accordance with §5906, identify alternative methods to evaluate the adequacy and timeliness of Board and assessor responses to taxpayers' written complaints and requests for information: a. adequacy, timeliness of corrections, cancellations and refunds; b. timeliness, fairness, and accessibility of hearings and decisions on assessment appeals; and c. application of penalties and interest where failure to report accurately is due to reliance on written advice.	TRA	To Be Determined	

NOTE: All section (§) numbers refer to sections of the California Revenue and Taxation Code.

TAXPAYERS' RIGHTS ADVOCATE OFFICE CONTACTS

	ASSESSOR	ASSESSMENT APPEALS BOARD	TAX COLLECTOR	OTHER	COUNTY TOTALS
Alameda	1				1
Calaveras	2				2
Contra Costa	2				2
El Dorado	1		3		4
Fresno		1		1	2
Humboldt	1		1		2
Kern	1				1
Kings	1				1
Lake	1				1
Los Angeles	4	7	5	1	17
Madera	2				2
Modoc	1				1
Mono		1			1
Napa	1				1
Orange	2	1	1		4
Riverside	1	1			2
Sacramento	3				3
San Bernardino	2		1		3
San Diego	2	1			3
San Francisco	1	1			2
San Joaquin	2		2		4
San Luis Obispo	1		1		2
Santa Clara	3	1	2		6
Solano	4		1		5
Stanislaus			1		1
Sutter			1		1
Trinity	1				1
Ventura			1		1
Yolo	2				2
Statewide Issues	5	4	1	7	17
Miscellaneous				11	11
Office Totals:	47	18	21	20	106

TAXPAYERS' RIGHTS ADVOCATE OFFICE CONTACTS