STATE OF CALIFORNIA

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June 7, 2016

Mr. Alvin Christman

Dear Mr. Christman

Thank you for your participation in the April 26, 2016, Taxpayers' Bill of Rights Hearings held in Culver City. You expressed concern that the escape assessment on your home was unwarranted since so much time has passed since the reason for the escape assessment had occurred.

Immediately after the hearing, Mr. Mark Sutter of my staff met with you and a representative of the Los Angeles County Assessor's Office, Ms. Christina Scuipac, and discussed the resolution of your concern. The County Assessor's Office shortly thereafter researched the escape assessment and an appraiser contacted you on May 2, 2016 to inform you of their findings. They did not receive a response to the voicemail they left and proceeded to the assessment appeal hearing on Tuesday May 17, 2016. Since you did not appear at the hearing, the escape assessment will stand.

Escape assessments are issued when an assessable activity is determined to have occurred in a prior assessment year. In this case the new construction that should have been added to the assessment roll in the early 1990's did not reach that assessment roll. Once the missed assessment was discovered, it was placed on the current and three previous years' rolls which is as far back as the law allows. In my office's review, we came to the same conclusion: that the assessment, although triggered by an event many years ago, was processed properly as this escape assessment.

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 1-916-324-2798. You may also contact Mr. Mark Sutter of my office at 1-916-324-2797.

Sincerely,

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

TCG: ms
Christman response 060716.docx

cc: Honorable Fiona Ma, CPA, Chairwoman
Honorable Diane L. Harkey, Vice Chair

Honorable George Runner, First District
Honorable Jerome E. Horton, Third District
Honorable Betty T. Yee, State Controller
Honorable Jeffrey Prang, Assessor, Los Angeles County
Ms. Christina Scuipac, Supervising Appraiser, Los Angeles County Assessor's Office
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Ms. Lisa Renati, Member's Office, Fourth District
Mr. Sean Wallentine, Member's Office, First District
Ms. Michele Brown, Member's Office, First District
Mr. Brian Wiggins, Member's Office, First District
Ms. Kari Hammond, Member's Office, Third District
Mr. David Gau, Executive Director (MIC 73)
Mr. Randy Ferris, Chief Counsel (MIC 83)
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Ms. Joann Richmond, Chief, Board Proceedings Division (MIC 80)
Mr. David Yeung, Chief, County Assessed Properties Division (MIC 64)
Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office (MIC 70)
Ms. Laureen Simpson, Technical Advisor to the Advocate (MIC 70)
Mr. Irving J. Buford IV, Taxpayers' Rights Advocate Office (MIC 70)
Mr. Mark Sutter, Taxpayers' Rights Advocate Office (MIC 70)