



ANTONIO VAZQUEZ
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: November 6, 2024

To: Sally J. Lieber, Chair
Ted Gaines, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: **November 19, 2024, Board Meeting Item Proposal to Establish a 2025 Assessor and Assessment Appeals Board Issues Board Work Group.**

Proposal Summary.

Honorable Members, this is a proposal to establish a *2025 Assessor and Assessment Appeals Board Issues Board Work Group*. The Work Group would ideally consist of Board Members, California Assessors' Association (CAA) representatives, California Association of Clerks and Election Officials (CACEO) representatives, and taxpayer organization representatives to ensure that all are invited and that input on key issues and concerns is comprehensive.

Background and Issue.

During the August 27, 2024, annual Taxpayers' Bill of Rights Hearing, the Board heard three hours of testimony from taxpayers and taxpayer organizations regarding concerns about certain property tax assessment procedures and assessment appeals board (AAB) processes. Requests were made for the Board to address these concerns, and several recommendations for high-level solutions were suggested. At the Annual Meeting with County Assessors on September 24-25, 2024, additional testimony was presented from assessors regarding many of the same issues and concerns. The concept of the Board establishing a new Work Group to focus on one or more of these issues was suggested at both meetings for the purpose of facilitating full discussion and developing solutions in the coming year.

Since one of the Board's core duties is to ensure that the practices and procedures of county assessors and assessment appeals boards are consistently and fairly applied throughout the state, the issues, concerns, and topics raised at recent hearings are highly relevant, including but not limited to: how the use of technology can be effectively applied in counties with limited or varying resources, the appropriate methods for expanding the use of e-signatures, how to streamline taxpayer appeals, how to expedite taxpayer refunds, how to avoid procedural backlogs, enrollments, and other issues. In addition, many expressed concerns that Proposition 19 remains a significant challenge for both taxpayers and assessors.

Requested Action.

This proposal requests that the Board establish a *2025 Assessor and Assessment Appeals Board Issues Board Work Group*, which would be tasked with addressing and developing possible solutions to agreed-upon issues and concerns with all relevant officials and stakeholders. The establishment of such a Work Group is both timely and appropriate since many who spoke in August and September anticipated that these issues are likely to continue over the following year if left unaddressed. The exploration and development of full or partial solutions by the Work Group should be designed to provide relief to County Assessors, the AAB clerks, taxpayers, and taxpayer organizations.


Proposed Draft Agenda Outline for the 2025 Assessor and Assessment Appeals Board Issues Work Group.

The following is a preliminary draft agenda list to serve as a high-level guide for the Work Group and to delineate the general scope of our review and fact-finding at upcoming meetings; however, it is not all-inclusive, and other issues may be added by the Board or the Work Group participants:

1. Determining whether key aspects of the assessment appeals process are causing lengthy delays statewide and attempting to streamline those aspects.
2. Determining whether key aspects of the property tax refund process under the Board’s jurisdiction are causing backlogs and systemic inefficiencies statewide and attempting to streamline those aspects.
3. Addressing technical challenges, including the possible expansion of – the use of e-signatures, electronic forms, and submissions for small- and medium-sized counties
4. Identifying the major Proposition 19 challenges, including technical issues and developing targeted education to reduce taxpayer confusion and assessor administrative burdens

Scheduling and Next Steps.

In terms of scheduling, this proposal requests the Board to consider convening the first Work Group for preliminary planning purposes only at the February 19, 2025, Board meeting to identify the issues that the Work Group participants plan to address when the full Work Group meets at the April 30, 2025, Board meeting. Based on the information received and recommendations made, the Work Group may convene again at the September 17, 2025, Board meeting as needed. My office will prepare and provide minutes of all Work Group meetings for dissemination to all participants.


ANTONIO VAZQUEZ, Board Member
Board of Equalization, 3rd District

- Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member Antonio Vazquez
- Mr. Douglas Winslow, Chief Deputy, Office of Chair Sally J. Lieber
- Mr. Matt Cox, Chief Deputy, Office of Vice Chair Ted Gaines
- Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
- Mr. Hasib Emran, Deputy State Controller
- Ms. Yvette Stowers, Executive Director