



**ANTONIO VAZQUEZ**  
MEMBER  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** January 8, 2025

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

**From:** Antonio Vazquez, Board Member, Third District

**Re:** **January 23, 2025, Board Meeting Item – Proposal to Establish a 2025 Assessor and Assessment Appeals Board Issues Board Work Group.**

**Proposal Summary.**

Honorable Members, this proposal requests that the Board reconsider possible action on the *2025 Assessor and Assessment Appeals Board Issues Board Work Group* (the Work Group) which was initially proposed at the November 19, 2024, Board meeting. As previously proposed, the Work Group would ideally consist of the Board, 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 Requested Action.**

At the November 19, 2024, Board meeting, the Board considered the establishment of the Work Group in response to taxpayer input, including several hours of testimony at the 2024 Taxpayers' Bill of Rights Hearing in August and the Annual Board Meeting with County Assessors in September. No formal action was taken at the November 2024 Board meeting, but the Board discussed the possibility of revisiting the proposal at the January 2025 Board meeting. This proposal requests that the Board formally reconsider the previously proposed Work Group for possible action at the upcoming January 23, 2025, Board Meeting.

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

The following preliminary draft agenda serves 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 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.

### **The Establishment of a Work Group in Concept is Timely and Appropriate.**

The establishment of a Work Group to address administrative burdens facing Assessors and AABs remains timely and appropriate, as the issues under consideration for the proposed Work Group may present continuing administrative burdens for the parties involved and the draft agenda is non-exclusive.

In addition to the testimony provided at the August 2024 and September 2024 Board meetings, publicly available information indicates that administrative issues with the appeals and other processes impact multiple counties for various reasons, including the following examples:

1. The Los Angeles County Board of Supervisors ordered a [joint report from the County Assessor, Auditor, Tax Collector, and the AAB](#) in August 2024. The results of this report identified several inefficiencies in the county's assessment appeal and refund processes. This report provided recommendations and noted that progress has been made as a result.<sup>1</sup>
2. The [Humboldt County Assessor's website](#) states that it is currently experiencing significant processing delays, noting:

Historically, our office processed assessment related events 6-12 months after they happened; however, our current processing times have extended to 18-24 months. California statute provides that the Assessor has 4 years to process an event and while we have always strived to process as quickly as possible, years of unprecedented events have significantly increased our workload. These delays are the result of higher than usual staff turnover, increase in new construction, the COVID pandemic and complicated legislative reform. We are working diligently to hire and train staff, utilize technology, and implement legislative changes but all these changes take time. We understand the burden this can cause on taxpayers, but we ask for patience as we establish and implement solutions.<sup>2</sup>

3. In addition, the [Sonoma County Assessment Appeals Board website](#) notes that due to real estate market conditions in recent years, they have received many Assessment Appeal Applications annually and have been working through a backlog. While the backlog has been significantly reduced there is approximately a 6-12 month wait time for a hearing. While the statutory mandate allows for up to two years for a hearing, the Sonoma County Assessment Appeals Board is working to decrease the wait time and sincerely apologizes for the inconvenience.<sup>3</sup> The estimated processing period is within the statutory allowance, but this message suggests that recommendations or additional ideas to improve the efficiency of their processes could be helpful.

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<sup>1</sup> <https://file.lacounty.gov/SDSInter/bos/supdocs/190326.pdf>

<sup>2</sup> <https://humboldt.gov/220/Assessor>

<sup>3</sup> <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/board-of-supervisors/services-and-information/assessment-appeals>

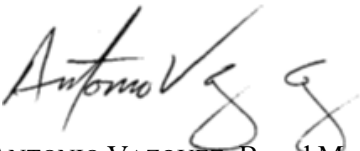
These examples demonstrate that administrative issues such as those which the Work Group seeks to address are present in multiple counties, albeit to varying degrees. They also underscore the direct impact that the administrative burdens are having on counties, and ultimately taxpayers. The Work Group can provide these stakeholders with a forum to discuss common problems and explore common solutions in a transparent and public format.

### **Scheduling and Next Steps.**

The Board discussed establishing this Work Group at the November 19, 2024, Board meeting, but because no action was ultimately taken, this proposal remains pending before the Board.

This proposal requests that the Work Group be formally established and that one hour of the February 19, 2025, Board meeting be reserved for a preliminary planning session of the Work Group. At this preliminary planning session, the Board will consider a Work Group agenda for adoption and will resolve any other outstanding questions necessary for the Work Group to proceed.

This proposal also requests that the April 30, 2025, full-day Board meeting be reserved for Work Group testimony, fact-finding, and discussion. Based on the information received and recommendations made, the Work Group may convene again at the September 17, 2025, Board meeting, as needed. As required by the Work Group Charter, my office will prepare and provide minutes of all Work Group meetings for dissemination to all participants.



ANTONIO VAZQUEZ, Board Member  
Board of Equalization, 3<sup>rd</sup> District

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