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September 29, 2025

Hon. Ted Gaines, Chair, Board of Equalization
Hon. Sally J. Lieber, Vice Chair, Board of Equalization
Hon. Antonio Vazquez, Member, Board of Equalization
Hon. Mike Schaffer, Member, Board of Equalization
Hon. Malia M. Cohen, California State Controller

MEMO RE: ASSESSMENT APPEALS BOARD WORK GROUP RECOMMENDATIONS

Dear Chair Gaines and Members of the State Board of Equalization,

Thank you for the opportunity to participate in the September 17, 2025, Assessment Appeals Work Group discussions. We deeply appreciate the Board's commitment to bringing together stakeholders from across the state to share their perspectives and experiences. We recognize the challenge of addressing issues across counties with diverse resources and capacities. As requested at the close of the meeting, we are providing the following recommendations based on our experience and our collaboration with other counties as members of CCBSA.

Agenda Item 1: Best Practices for AAB Member Recruitment and Training

Summary Recommendation

The County of San Diego recommends that the Board of Equalization (BOE) develop statewide training and guidance for Assessment Appeals Board (AAB) members that is accessible to both attorney and non-attorney members, supplemented by plain-language resources and annual case law briefings. In addition, a clarifying Letter to Assessors (LTA) on cross-county appointment authority is requested. These measures will promote consistency, fairness, and defensibility of AAB decisions, while also strengthening recruitment and retention by giving members the confidence and tools to succeed in their roles.

Background

Recruitment and Retention Challenges

Counties across California continue to face difficulties in recruiting and retaining qualified Assessment Appeals Board members. State law requires members to have at least five years of professional experience in real estate, property appraisal, accounting, law, or related fields. However, most members are not attorneys and may have limited exposure to procedural rules governing postponements, record development, or due process standards.

Retention is particularly challenging when members are tasked with responsibilities that extend well beyond their professional training, such as making legal determinations that may later be subject to judicial review.

Complex Responsibilities Without Legal Training

AAB members are required to evaluate evidentiary sufficiency, apply Good Cause standards, and make determinations that can ultimately be challenged in Superior Court. While judges receive extensive and structured legal training before presiding over such matters, AAB members do not. For example, counties report that members are often uncomfortable defining Good Cause and, as a result, tend to grant postponements almost universally. This practice reflects uncertainty rather than judgment and results in unnecessary delays — not only for the appeal at issue, but also by consuming valuable calendar time that could otherwise be allotted to appeals ready to proceed.

Existing Training Gaps

Training for AAB members is highly inconsistent across the state:

- County Counsel may provide instruction, but this varies widely in scope and quality based on County resources.
- BOE Letters to Assessors (LTAs) are written in formal legal language and often address pieces of an issue across multiple documents, which can make it difficult for non-attorney board members to locate and apply in practice.
- Smaller counties frequently lack the resources to provide structured or recurring training.
- While some counties have developed their own recorded training materials, such training is generally tailored to local practices, the complexity of appeals in that jurisdiction, and the structure of that county's AAB. As such, these materials are unlikely to be broadly applicable statewide.

For these reasons, the County is recommending that training be developed by the BOE at a level that is uniformly applicable statewide.

Recommended Actions

1. BOE-Delivered Training Modules

Develop and deliver standardized training modules, either live or recorded, that can be utilized in addition to the existing self-study materials. These trainings should be tailored for non-attorney audiences and emphasize practical application over case citations.

While some counties have developed recorded training, these programs often include materials specific to local rules and practices and may not be applicable or well-suited for broader statewide use. Therefore, statewide training must be created and delivered at a level applicable to all counties, ensuring consistency and equity while remaining accessible to both attorney and non-attorney members.

2. Plain-Language Guidance

Supplement LTAs with accessible tools such as checklists, plain-language explanations, and practical examples to help members apply complex rules. For instance, guidance could illustrate how provisions like Proposition 19 should be applied in practice, breaking down technical issues into clear steps for both attorney and non-attorney board members.

3. Clarification of Good Cause

Formally define both what constitutes Good Cause and what does not. Establish the minimum elements that must be documented in the record to ensure decisions regarding Good Cause are legally sufficient and defensible on judicial review. Provide clear directions on when denial is appropriate and how such decisions should be recorded.

4. Annual Case Law Briefing

Institute an annual briefing delivered by BOE attorneys to provide an overview of relevant case law from the prior year. This could be presented as a webinar and would help ensure members remain informed of evolving legal standards.

5. Cross-County Appointment Authority

The County requests that the BOE issue a clarifying LTA on the appointment or service of AAB members who reside outside the forum county when need exists. Specifically, the LTA should address whether a board member from one county may sit on a board with members from another county, or whether all members must be appointed within the same county.

In practice, boards already hear appeals from outside their jurisdiction when conflicts of interest arise, but there is no clear statewide guidance confirming this authority. Clarification through an LTA is preferred over amendments to existing Property Tax Rules, as this approach avoids the risk of unintended administrative restrictions that could arise from county-to-county variations in circumstances and practices. Such guidance is especially important for counties with partial boards due to vacancies, or for counties without functioning boards where the Board of Supervisors must serve. Clarification would provide flexibility while maintaining consistency and fairness statewide.

Statewide Benefits & Applicability

These measures would be particularly beneficial for small and medium counties, where boards often lack consistent access to legal expertise and rely heavily on part-time members. Statewide training and guidance would enhance fairness, reduce unnecessary delays, and strengthen the defensibility of AAB decisions in Superior Court — benefits that also support retention by giving members the confidence, clarity, and resources they need to succeed in their roles.

Agenda Item 2: Best Practices for AAB Applications and Applicant Resources

Summary Recommendation

To reduce the administrative burden on the BOE, the County recommends that the Board define the core elements required for all AAB appeal applications rather than mandating a single, statewide form. This approach ensures consistency in the essential information collected while allowing counties to tailor forms to their own systems, with the existing BOE form available as a default option for those without resources to redesign.

Instead, it is recommended that the BOE develop plain-language, accessible self-help materials, improving application instructions, and providing guidance to discourage speculative or unsupported filings. Together, these measures will improve taxpayer understanding, facilitate due process, and reduce county costs by minimizing errors, omissions, and unnecessary appeals.

Background

Counties consistently report that the Property Tax Assessment Appeal Application is confusing and difficult for the public to navigate. Applicants must frequently reference multiple pages of instructions against the form itself, creating unnecessary complexity. Many applicants also struggle to determine what type of appeal to file.

These barriers result in incomplete or incorrect filings, repeated staff intervention, and frustration for applicants. The problem is particularly acute for taxpayers with limited English proficiency, for whom the dense, technical instructions are especially inaccessible.

Problems with a Simplified Application Approach

The idea of creating a simplified application form for certain types of appeals (such as single-family residential) has been suggested. However, this approach is unlikely to resolve the underlying problems and may instead create new challenges:

- It would add an additional layer of confusion, forcing applicants to decide which of several forms they are required to use.
- Counties with their own filing systems would face significant costs, or in some cases be unable to implement a second application process.
- The true barrier is not the length of the application but the complexity of the instructions and the lack of user-friendly resources to support applicants.

Recommended Actions

1. Simplify the Existing Form and Develop Plain-Language Self-Help Resources

Create applicant resources in formats that are accessible, practical, and easy to understand. These should include:

- Step-by-step tutorials (written and video) in plain language.
- Materials that adhere to AB 434 accessibility standards and is formatted to be compatible with browser-based translation tools, to better serve applicants with limited English proficiency.
- Interactive or visual tools, such as a decision tree, to help taxpayers determine what type of appeal to file without needing to interpret dense technical text.
- Such resources would not only assist taxpayers in understanding the process but also facilitate due process and reduce costs for counties by decreasing the number of appeals rejected due to errors and omissions.

2. Provide Guidance on Application Instructions

Revise the current application instructions so that they are user-friendly and directly connected to the form, rather than requiring applicants to cross-reference multiple pages of technical language.

3. Addressing Excessive or Problematic Filings

Work with counties to identify strategies to reduce speculative or unsupported filings, including possible BOE guidance on minimum application requirements. One potential solution could be requiring applicants/agents to attest that they have a reasonable factual basis for the appeal. Any such requirements should balance the goal of discouraging frivolous appeals with the need to preserve accessibility for taxpayers acting in good faith.

Statewide Benefits & Applicability

A consistent framework for application requirements, combined with accessible public resources, would improve taxpayer understanding of the appeals process, increase fairness for applicants statewide, and reduce the administrative costs associated with incomplete or erroneous filings. Importantly, this approach would avoid imposing additional, duplicative forms that create confusion and add cost without solving the underlying problems.

Agenda Item 3: Best Practices for AAB Case Scheduling, Exchange of Information, and Other Procedures

Summary Recommendation

The County recommends that the BOE update and consolidate its guidance on scheduling, exchange of information, and Good Cause determinations, and integrate this guidance into statewide training for AAB members. Clearer, plain-language standards will help boards balance the need to coordinate with Assessors for calendar management while safeguarding against conflicts of interest or forum shopping, ensure timely exchanges of information, and provide AAB members with defensible criteria for ruling on postponements. In addition, BOE should work with counties to discourage speculative or unsupported filings and collaborate with CCBSA on the development of an optional statewide AAB portal that enhances access without imposing duplicative costs. These measures will create more consistent, timely, and fair processes across counties while respecting the diversity of local systems and resources.

Background

Counties face ongoing difficulties in managing scheduling, ensuring timely and fair exchanges of information, and applying procedural rules consistently. While BOE guidance exists in LTAs and the Assessment Appeals Manual, it is often highly technical, spread across multiple documents, and therefore applied unevenly across the state.

A particular challenge arises in scheduling. Counties must coordinate with the Assessor's Office to account for staffing availability, but doing so can create significant concerns. On the one hand, failing to coordinate often results in last-minute postponements because appraisers are not available. On the other hand, allowing the Assessor to influence scheduling raises the appearance of conflict of interest and, in counties with multiple boards, may facilitate favorable forum shopping by the Assessor's Office — a practice not available to applicants or their agents.

Problems with Current Practices

Scheduling: BOE Staff raised a request from a county to provide clarification on hearing calendars and coordination with Assessor availability. In some counties, coordination is necessary to appropriately manage calendars and avoid widespread postponements. However, this practice can also create the appearance of conflict of interest and, in multi-board counties, the risk of forum shopping by the Assessor's Office — a practice not available to applicants or their agents.

Exchange of Information: Late or incomplete exchanges frequently result in postponements and unnecessary continuances.

Good Cause Standards: AAB members remain uncertain about how to apply Good Cause, leading to overuse of postponements or inconsistent decisions.

Excessive or Problematic Filings: Many counties report speculative or unsupported appeals that burden limited administrative resources.

Technology and Access: Some counties have suggested exploring a statewide AAB portal, though participation would need to be optional given the variety of existing local systems.

As noted in the recommendations for Agenda Item 1, these issues highlight the fundamental need for stronger and more consistent training and guidance for AAB members, who are asked to make complex procedural rulings despite not being attorneys. Training, along with updated materials and clear BOE guidance, can directly address many of these recurring challenges by giving members the tools and confidence to apply procedures consistently.

Recommended Actions

1. Issue Updated BOE Guidance on Scheduling

Clarify best practices for scheduling hearings, including how counties can reasonably coordinate with Assessors to manage calendars and avoid widespread postponements, while at the same time safeguarding against the appearance of conflict of interest or the potential for forum shopping in multi-board counties. Updated guidance should reinforce principles from LTA 2013/039 and the Assessment Practices Survey and be integrated into statewide training so members understand how to apply it consistently.

2. Expanding Guidance on Timely Exchange of Information

Build on LTA 2018/055 by establishing statewide standards for deadlines, formats, and minimum content for exchanges. Provide direction on how failures in exchange should be considered in Good Cause determinations. Reinforce these standards through training to ensure uniform application.

3. Clarify Good Cause Standards

Provide additional guidance to define both what constitutes Good Cause and what specifically does not. Specify the elements that must be included in the record to ensure decisions are defensible on judicial review. Supplement Property Tax Rule 323 and related LTAs with plain-language examples, delivered as part of the statewide training curriculum.

4. Address Excessive or Problematic Filings

Work with counties to reduce speculative or unsupported filings. Possible options include requiring applicants to attach three comparable sales (or similar supporting evidence) or requiring applicants and agents to attest that they have a factual basis for the appeal at the time of filing. Any such requirements should discourage frivolous appeals while preserving accessibility for taxpayers and their agents acting in good faith. To remedy concerns raised by the California Association of Taxpayer Advocates (CATA), in circumstances where an applicant or agent is filing multiple-year appeals, applications could be allowed to reference the pending first year filing and its potential impact on later years, rather than requiring duplicative evidence for each year.

5. Explore Development of a Statewide AAB Portal

Collaborate with the California Clerk of the Board of Supervisors Association (CCBSA) to assess the feasibility of a statewide AAB portal. Such a system should remain optional, independent of any Assessor system, and designed to enhance access and consistency without imposing duplicative or costly requirements on counties with existing platforms.

A mandatory, one-size-fits-all system would not be feasible. Counties at both ends of the spectrum — from the largest counties handling thousands of appeals each year to the smallest counties processing only a handful — have vastly different operational needs. A system designed to meet every possible need would likely be too complex for small counties to manage, while still failing to meet the advanced functionality required by large counties.

Statewide Benefits & Applicability

By combining up-to-date BOE guidance with structured training (see Section 1), counties would achieve greater consistency in handling scheduling, exchanges of information, Good Cause rulings, and problematic filings. This approach would reduce delays, strengthen defensibility on judicial review, and promote fairness across counties. Optional tools such as a statewide portal could further support uniformity while respecting local flexibility.

Agenda Item 4: AB 1879 Implementation, E-Signatures, and Possible Expansion to AABs

Summary Recommendation:

The County recommends that the BOE issue clear, statewide guidance on the implementation of AB 1879 to resolve ambiguities in statute and LTAs regarding authority, terminology, and authentication of electronic signatures. Specifically, guidance should clarify the Clerk of the Board's role in accepting electronic signatures on AAB applications, adopt the statutory definition of "electronic signature" to avoid confusion with digital signatures, establish baseline authentication standards, and authorize a validity hearing process for disputed filings. These actions will reduce uncertainty and inconsistency across counties, ensure equitable treatment of taxpayers, and allow AB 1879 to achieve its intended modernization benefits without requiring BOE to manage case-by-case clarifications.

Background

The County of San Diego and other jurisdictions view the expansion of electronic filing and signatures under AB 1879 as an important modernization step that is improving taxpayer access and administrative efficiency. However, implementation has varied significantly across counties. Inconsistent and sometimes conflicting guidance in statutes, LTAs, and related materials has created uncertainty, leading to differing legal interpretations across counties and leaving some jurisdictions hesitant to adopt electronic processes. Without clear BOE guidance, these inconsistencies will persist, resulting in inequitable taxpayer treatment and increased administrative burden for counties.

Legal Questions

- **Authority:** AB 1879 vests discretion in the county assessor to accept or reject electronic filings. Clerks of the Board administer AAB processes and should be authorized to accept signatures on AAB filings, but AB 1879 explicitly grants this authority only to the assessor. This ambiguity

leaves counties uncertain about the Clerk's role in implementing AB 1879 for AAB applications.

- *Terminology:* LTA 2007/059, which specifically grants authority to the Clerk of the Board of Supervisors, uses the terms “electronic signature” and “digital signature” interchangeably. Digital signatures require a higher level of technical and legal compliance, while AB 1879 authorizes the use of simpler electronic signatures. This inconsistency has created uncertainty and differing interpretations across counties regarding the level of compliance required, and as a result many counties have not implemented electronic filing and signatures — preventing the full realization of AB 1879's intent to modernize and streamline the appeals process.
- *Authentication:* AB 1879 requires authentication methods specified by the assessor and approved by the BOE. LTA 2007/059 did not clearly distinguish authentication requirements for electronic versus digital signatures, adding to the confusion. Without statewide baseline guidance, counties diverge in practice, leading to inconsistency and, in many cases, non-implementation of electronic processes.
- *Burden:* Paper applications with wet signatures require no authentication, while electronic filings risk being held to stricter requirements, undermining the efficiency benefits of modernization.
- *Equity:* Varied county practices create inequitable treatment of taxpayers statewide.

Recommended Actions

1. Clarify Authority

Issue BOE guidance clarifying whether AB 1879 applies to the Clerk of the Board in the context of Assessment Appeals Board applications. Clerks should be authorized to accept electronic signatures on AAB filings.

2. Define Terminology Precisely

Adopt the statutory definition of “electronic signature” in California Civil Code § 1633.2(h): “‘Electronic signature’ means an electronic sound, symbol, or process attached to, or logically associated with, an electronic record and executed or adopted by a person with the intent to sign the electronic record.” This definition aligns with AB 1879 and avoids confusion with “digital signatures,” which impose unnecessary compliance burdens.

3. Establish Baseline Authentication Standards that Minimize Barriers

Provide statewide guidance on acceptable authentication methods that balance security with accessibility. Authentication requirements for electronic filings should not be more burdensome than those for wet signatures. Where the validity of a filing is questioned, authorize Clerks of the Board to set an application for an in-person Validity Hearing. At that hearing, the appellant may attest to the signature in a manner approved by the local Board of Supervisors. This creates a clear, fair process for resolving disputes without imposing broad new requirements.

Statewide Benefits & Applicability

Clear BOE guidance will harmonize implementation of AB 1879 across counties, ensuring consistent treatment of taxpayers. Standardized definitions and baseline authentication standards will balance modernization with due process, treating electronic and wet signatures equally. A Validity Hearing process provides an accessible safeguard while avoiding burdensome authentication requirements that could deter electronic filing. This approach supports

September 30, 2025
Assessment Appeals Board Issues Working Group
Page 9

modernization, protects taxpayer rights, reduces administrative uncertainty, and ensures that AB 1879 achieves its intended statewide benefits.

Thank you for your continued leadership and commitment to strengthening California's Assessment Appeals Boards.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ann Moore', with a stylized, cursive script.

Ann Moore
Assistant Clerk of the Board of Supervisors