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February 26, 2026

Workgroup Chair Vasquez, Chair Lieber, and Members of the Board  
State Board of Equalization  
via email

**Re: 2025 County Assessor and Assessment Appeals Issues, Part 3 – CCBSA Response**

Dear Workgroup Chair Vasquez, Chair Lieber, and Members of the State Board of Equalization,

Thank you for the continued opportunity to provide input on areas of the Assessment Appeals process under review by the Board of Equalization. We appreciated the opportunity over the last several weeks to meet with Board of Equalization staff and discuss options and proposed language. The California Clerk of the Board of Supervisors Association (CCBSA) Assessment Appeals Subcommittee has met internally, reviewed these options, and developed the following comments and recommendations for your consideration. CCBSA values our ongoing partnership with the Board in advancing improvements that promote fairness, efficiency, and transparency statewide.

We have reviewed the agenda items for the February 26, 2026 workgroup meeting and offer the following comments and recommendations for your consideration.

## **Topic 1: Amendments to the Assessment Appeal Application**

### Summary Recommendation

CCBSA recommends prioritizing revisions to Sections 5 and 6 of the Assessment Appeal Application, as these remain the most frequent sources of confusion for applicants statewide. Specifically, we recommend including expanded, plain-language instructions within these sections to help filers select the correct type of assessment and corresponding reason.

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 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.

### Background

The Assessment Appeal Application is a complex legal document designed to address numerous scenarios that may arise during the appeals process and to collect essential data for ensuring the taxpayer's right to an independent review.

Despite periodic revisions, the form remains difficult for the average taxpayer to navigate because of its technical language. This complexity often results in incomplete applications, extensive follow-up by clerks, and applicants inadvertently requesting relief different from what they intended – leading to frustration and delays for all parties involved.

Clerks interact daily with a diverse range of applicants, many of whom have varying reading levels and limited familiarity with the appeals process. This experience uniquely positions CCBSA to recommend changes that make the application clearer and more accessible to all taxpayers.

It is also important to recognize that counties and professional tax agents have invested heavily in software systems to manage the Assessment Appeal process. Significant structural changes to the form could require costly reprogramming and delay implementation statewide. For these reasons, CCBSA strongly recommends focusing on improving clarity and plain-language instructions within the existing structure rather than introducing major redesigns.

Finally, CCBSA opposes adding new questions to the application. Additional questions would increase complexity for taxpayers and impose significant process changes and software costs on counties and tax agents—without meaningfully improving clarity or usability.

### Recommended Actions

- Amend the application to include expanded, plain-language instructions directly within Sections 5 and 6. These instructions should guide filers in selecting the correct type of assessment and corresponding reason, reducing common errors such as checking incompatible boxes or failing to provide required explanations.
- Limit changes to clarifying language rather than adding new questions or restructuring the form.
- Avoid creating separate simplified forms for specific property types, as this would introduce confusion and significant implementation costs without addressing the core issue of unclear instructions.

### Statewide Benefits & Applicability

Refining the Assessment Appeal Application will improve understanding for applicants statewide and reduce administrative burdens by minimizing incomplete or incorrect filings.

## **Topic 2: Development of Factors for AABs to Consider in Good/Reasonable Cause Determinations**

We support the proposed framework for Good Cause determinations but emphasize that these factors must remain advisory rather than mandatory. Each appeal presents unique circumstances, and AABs must retain discretion consistent with their quasi-judicial role.

AAB members are well-intentioned professionals who weigh requests carefully, but flexibility is essential to uphold constitutional requirements. The proposed guidance is an excellent starting point and will serve as a guidepost for AAB members who need additional support in making Good Cause determinations.

### Recommended Actions

- Other considerations relevant to the particular County or Board (e.g., local rules, budgetary constraints).
- Modify proposed reason 3 to read: 'The length of the requested continuance, considered in concert with meeting all other requirements of Property Tax Rule 323.'

## **Topic 3: Development of Guidance on Scheduling Coordination between Assessors and County Clerks**

### Summary Recommendation

Additional guidance is unnecessary. Current rules and resources – such as LTA 2013/039 and Property Tax Rules 307 and 323 – already provide sufficient direction for scheduling coordination. CCBSA is concerned that any new requirement mandating consideration of the Assessor's scheduling needs could inadvertently override the Clerk's ability to effectively manage hearing calendars. Such a mandate would compromise the Clerk's neutrality, create administrative burdens, and risk delays in resolving appeals.

### Background

We have reviewed the proposed language provided by BOE staff and have significant concerns with the mandate it introduces. Clerks effectively manage scheduling coordination while balancing numerous factors, including Assessor workload, Applicant availability, and the need for a balanced hearing calendar. While many Clerks' Offices have excellent working relationships with their Assessor's Office, Clerks must remain neutral to ensure fairness.

Letter to Assessors (LTA) No. 2013/039 already provides sufficient guidance for scheduling coordination. Mandating priority consideration of Assessor scheduling preferences would compromise the Clerk's neutrality and create cascading demands from other parties, leading to delays and administrative burdens.

If the Clerk is required to give priority to the Assessor's preferences, professional tax agents will likely request equal consideration, creating a situation where the Clerk becomes an arbitrator weighing multiple competing interests. This would result in more delays and administrative burdens. Current practices under Property Tax Rule 323 allow AABs to determine appropriate continuances, which is the most appropriate stage for considering preferences.

### Recommended Actions

- Maintain existing guidance without modification.
- If the BOE is aware that there are instances where a Clerk's Office feels it cannot reasonably take into account the Assessor's staffing schedule or other preferences, BOE guidance should use permissive language such as "may take into account" rather than mandatory language like "must." This approach preserves flexibility for Clerks while avoiding unintended mandates that could compromise neutrality or create administrative burdens.

### Statewide Benefits & Applicability

Preserving current practices ensures efficient scheduling and protects the Clerk's neutrality while allowing flexibility to meet county-specific needs.

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Thank you for considering our recommendations. We look forward to continued collaboration with the Board to ensure a fair, efficient, and accessible Assessment Appeals process for all Californians. Please feel free to contact Brenden Vlahakis, Chair of the CCBSA Subcommittee on Assessment Appeals, by email at [Brenden.vlahakis@venturacounty.gov](mailto:Brenden.vlahakis@venturacounty.gov) or calling (805) 654-2523, or Ann Moore, Co-Chair, by email [ann.moore@sdcounty.ca.gov](mailto:ann.moore@sdcounty.ca.gov) or calling (619) 531-5433.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mia Martinez', with a large, stylized flourish at the end.

Mia Martinez

Chief Deputy Clerk of the Board of Supervisors, County of Ventura

2026 President, California Clerk of the Board of Supervisors Association (CCBSA)

c: Yvette Stowers, Executive Director, State Board of Equalization

California Clerk of the Board of Supervisors Association Executive Committee