

County of Santa Clara

Office of the Clerk of the Board of Supervisors
County Government Center, East Wing
70 West Hedding Street, 10th Floor
San Jose, California 95110-1770
assessmentappeals@cob.sccgov.org
(408) 299-5001 TDD 993-8272



Curtis Boone
Clerk of the Board

DATE: February 26, 2026

TO: Workgroup Chairperson Vasquez, Chairperson Gaines, and Members of the Board
State Board of Equalization

FROM: Curtis Boone, Clerk of the Board of Supervisors
County of Santa Clara

SUBJECT: 2025 County Assessor and Assessment Appeals Issues, Part 3 – Santa Clara County Clerk of the Board Response

DocuSigned by:
Curtis Boone
AC92058BA18B48C...

Thank you for the opportunity to submit comments regarding proposed guidance on scheduling coordination between assessors and county clerks.

The County of Santa Clara Office of the Clerk of the Board (“Clerk of the Board”), which administers the assessment appeals process for Santa Clara County, offers the following comments concerning the proposed guidance to (i) “consider staffing levels and workload” within the Assessor’s Office when scheduling appeals, and (ii) adopt the Assessor’s recommended hearing dates “whenever feasible, provided that the schedule does not create a prejudicial pattern” in favor of the Assessor’s Office and is consistent with the Assessment Appeals Board’s capacity to hear appeals.

First, the proposal to consider the staffing levels and workload when scheduling appeals is not feasible for the Clerk of the Board. Currently, as part of the scheduling process for each appeal, the Assessor’s Office provides the Clerk of the Board with the month in which it will be prepared for a hearing. The Clerk of the Board takes this date into account when scheduling, along with the type of property at issue in the appeal; whether the issue under appeal is a legal or value issue; whether the applicant has opted to appear before a hearing officer; whether there are other active appeals for the same property currently scheduled for hearing and whether any are scheduled for other boards; which board or hearing officer has heard past appeals for the same property; and the number of cases already scheduled for a particular hearing date. This has to be done for thousands of cases a year. The Clerk of the Board does not have the staffing levels to also factor in the schedules and workloads of the approximately sixty members of the Assessor’s staff who handle appeals.

Furthermore, and more critically, this same level of consideration is not afforded to the applicants when appeals are being scheduled. Applicants are not provided the opportunity to recommend hearing dates, so deferring to the Assessor’s recommended dates inherently gives an advantage to the Assessor. This is in part because the parties are each provided one postponement as a matter of right to use in the event that the assigned hearing date does not fit within their schedule. If the Assessor’s Office can ensure that each assigned hearing date fits into its schedule, it could consistently reserve its one postponement as a matter of right for potential future use while the applicants would always have to use theirs first when the assigned dates are inconvenient for them. If an applicant postponed to a date that did not work for the Assessor’s

County of Santa Clara Clerk of the Board Response to 2025 County Assessor and Assessment Appeals Issues, Part 3
February 25, 2026
Page 2 of 2

Office, the Assessor's Office would always have its first postponement as a matter of right to use at that point. If the third hearing date did not work for the applicant, the applicant would have to obtain an agreement from the Assessor's Office to postpone again or show good cause. As the neutral third-party administrator of the appeals process, it is important for the Clerk of the Board to avoid actual or perceived preferential treatment toward either party.

Second, the Assessor's Office is in a better position than applicants to see any recurring tendencies among AAB panels and hearing officers. While the proposed guidance is intended to address prejudicial patterns that may emerge, the Clerk of the Board has no way to measure or prove that a prejudicial pattern favoring the Assessor's Office exists. The hearing clerks handle a large volume of appeals, and there is a range of potential outcomes for any given appeal, as well as multiple potential reasons to favor one panel or hearing officer over others. Detecting a prejudicial pattern would require analytics that are not accessible to the Clerk of the Board. Also, if the clerks were unable to schedule appeals solely at their own discretion, there would be no baseline for comparison to discern prejudicial patterns. Therefore, however unlikely it may be that staff would abuse the proposed scheduling process, there would be no meaningful checks on the process.

For these reasons, the County of Santa Clara Clerk of the Board respectfully objects to the proposed guidance to consider the Assessor's staffing levels and workloads when scheduling and to adopt the Assessor's recommended hearing dates.

Thank you for the opportunity to provide input on the proposed guidance on scheduling coordination between assessors and clerks of the board. We appreciate the Board of Equalization's efforts to establish a fair, efficient, and accessible Assessment Appeals process for all parties involved.