



PUBLIC COMMENT  
From: CATA  
Agenda Item: 10. AB 2172 (Gipson) County  
Assessment Appeals Boards; Assessment  
Appeals Commissioners  
Meeting Date: 05/27/2026

Date: May 27, 2026

To: Sally Lieber, Chair State Board of Equalization

RE: Public Hearing, May 27, 2026, Item #21

This letter is to express our proposed amendments to AB 2172 (Gipson), which is on today's agenda (Item #21). CATA will support the bill with the amendments included herein.

1. Taxpayers are allowed to opt out from using a single AAB Commissioner, but instead, taxpayers should be allowed to opt in. The last sentence of new R&TC Sec. 1622.3(a) should read:

*An assessment appeals commissioner shall hear and decide a property tax assessment if an appellant has made such a request pursuant to subdivision (e).*

2. New Section R&TC Sec. 1622.3(e) should read:

*(e) If a county appoints an assessment appeals commissioner pursuant to this section to adjudicate property tax appeals, the Board shall provide a process by which the appellant may request that their appeal be heard and decided by an assessment appeals commissioner. Upon receipt of a request, the county shall ensure the appeal is heard and decided by an assessment appeals commissioner.*

CATA believes that "Provide a process" in (e) is vague, and should be more specific. There should be no requirement that an appellant's request be prominent or standardized, with a timeline for when/how the request must be made. Also, there needs to be a requirement that counties confirm receipt of the request with a remedy if the request is ignored, lost, or otherwise mishandled. The concern is that counties might claim they didn't receive the request at all or it was untimely.



CATA Proposes alternative "opt-in" language" that:

- Places responsibility of the opt-in "process" to the BOE, not the counties, especially since the opt-in likely will be done on the BOE's statewide appeal application. For example, BOE could place a checkbox on the application, allowing applicants to opt in...
- The checkbox could read: I wish to have my appeal heard by a single-member Assessment Appeals Commissioner and not a full board.
- If the box is left blank, the appeal will be heard by a full board."
- Counties should be required to provide written notice and acknowledgment, even if the opt-in is e-filed.
- The Board should establish rules about an applicant's ability to change from a full board to a single Assessment Appeals Commissioner and vice versa, perhaps through hearing scheduling.
- Counties should be required to track the number of opt-ins filed and heard
- The "opt-in" language would negate the need to develop costly processes to handle potential taxpayer objections that might arise from the current "opt-out" option being proposed.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Michael D. Middleton", is written over a light blue rectangular background.

Michael D. Middleton

Vice President/CATA