



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: May 13, 2026

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

From: Antonio Vazquez, Board Member, Third District

Re: May 27, 2026, Board Meeting Item – AB 2172 (Gipson) County Assessment Appeals Boards; Assessment Appeals Commissioners.

The purpose of this agenda item is to present Assembly Bill (AB) 2172 (Gipson) before the Board for consideration and possible support. In line with previous bills brought before the Board, this item would provide the Board Members with an opportunity to hear from, and ask questions of, the bill author, stakeholders, and the public. The Board may choose to vote to support, oppose, or remain neutral on the language in the bill presented or to request further information from the author or any speakers or from the Executive Director and management as appropriate.¹

AB 2172 (Gipson) Property Taxation: county assessment appeals boards: assessment appeals commissioners. https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB2172

Summary: This bill would authorize a county board of supervisors of a county with a population higher than 500,000 to alternatively provide by ordinance that property tax assessment appeals be heard and decided by a single-member appeals board (known as an assessment appeals commissioner). The bill would set forth minimum qualifications and provide for a process by which an appellant may object to their appeal being heard by the assessment appeals commissioner and instead be heard by a 3- or 5-member assessment appeals board. The purpose of this bill would be to increase the professional expertise and procedural efficiency of the assessment appeals process in larger counties.

¹ This Memo is not a substitute for any formal legislative analysis on this bill that may be presented to the Board and the Legislature by Board of Equalization staff at a future date. Government Code Section 15600(j) prohibits Board Members from interfering with or influencing the process of “legislative analysis, revenue analysis, or any other form of technical assistance requested by the Governor or the Legislature.” A vote of support for bills from the majority of the Board Members does not, should not, and is not intended to, in any way interfere or influence the legislative analysis produced by the Board.

Status: AB 2172 was introduced on February 18, 2026. It was most recently amended on April 23, 2026 and re-referred to the Assembly Committee on Appropriations on April 27, 2026.

Relation to the Board of Equalization: Under the State Constitution and Revenue & Taxation Code, the BOE is responsible for the review, equalization, or adjustment of property tax assessment. The BOE also prescribes rules and regulations to govern local boards of equalization when equalizing. The assessment appeals process is relevant to local boards of equalization, and the establishment of a process utilizing assessment appeals commissioners could require additional instruction or guidance from the BOE, and therefore AB 2172 is highly relevant to the Board's purview.

Bill Analyses: As of the date of this Memo, the Assembly Committee on Revenue and Taxation has published a legislative analysis on a previous version of the bill, and the bill is pending a legislative analysis by BOE staff.²

Fiscal Impact: The bill is pending a formal legislative analysis with a fiscal impact estimate. However, because the bill authorizes county boards of supervisors to opt in by ordinance, it may be difficult to estimate the total revenue impact at this time.

In the interest of providing all Board Members with the opportunity to have knowledge of legislation to be considered prior to the Board meeting at which the bills will be considered, I intend to raise this bill for formal support at the May 27, 2026, Board meeting. I fully support this bill in concept, as it provides options and flexibility for large counties to streamline and improve their assessment appeals process.

Sincerely,



ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

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

² The Assembly Committee analysis is available at:

https://leginfo.legislature.ca.gov/faces/billAnalysisClient.xhtml?bill_id=202520260AB2172.