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Office of the Assessor
County of Santa Clara

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Neysa Fligor, Assessor

September 30, 2026

Honorable Antonio Vazquez
Member, Third District
California State Board of Equalization

Dear Member Vazquez,

Thank you for your leadership of the 2025 Assessor and AAB Issues Board Work Group and for inviting feedback regarding the Work Group's goals and accomplishments. Santa Clara County was pleased to participate in public meetings and discussions with the State Board of Equalization (SBE), its staff, and various property tax assessment stakeholders. We believe these discussions promoted fruitful collaboration among the parties involved.

The Work Group addressed four topics of interest to counties throughout the state, with varying levels of importance, depending on each county's situation. For example, in Santa Clara County, we manage an efficient property tax refund process and experience few impediments to incorporating technology into our work. However, the challenges related to the assessment appeals process and Proposition 19 implementation resonate with us as we continually look for improvements that will benefit the taxpayers, while ensuring the best and most efficient use of our limited resources.

Specifically, resolution of assessment appeals is one of the most resource intensive components in our workload. As part of this process, we proposed streamlining measures that deserve further consideration and possible adoption as best practices throughout the state. For instance, the adoption of standards for hearing postponements and continuance requests would promote uniformity throughout the state and facilitate faster appeals resolution. Our proposal requiring demonstration of "good cause" for such delays was well received during this process, and we urge the Board to issue a "Letter To Assessors" recommending it as a best practice.

Santa Clara County also proposed solutions related to streamlining the assessment appeals process by facilitating better scheduling cooperation between County Board Clerks and Assessors. We understand that the working relationship between the Assessor's Office and Clerks differs from county to county, but a common challenge in all counties is identifying

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ways to expedite the process and reduce the appeals backlog. We believe better coordination will greatly assist in expediting the resolution of appeals and improve outcome accuracy. Consequently, we recommend further discussion to increase understanding of the roadblocks to having these productive coordination efforts implemented so that they can be addressed and removed. Ultimately, we are hopeful that these additional discussions will result in formal guidance from the State Board of Equalization on this topic.

Likewise, the issues raised regarding Proposition 19 require immediate attention. Otherwise, the complexity of Proposition 19 will continue to frustrate taxpayers and demand considerable effort by Assessors to address their concerns and questions. It is a natural topic for the SBE to address and augment local communication efforts. If there is opportunity to partner on legislative efforts or other efforts to simplify and clarify the process and provide flexibility in the requirements and deadlines, Santa Clara County would be interested in participating.

Finally, the focus you have dedicated to these issues helps to raise awareness of the common challenges Assessors are facing. These forums provide an opportunity for the different stakeholders to have dialogue and identify mutually beneficial process improvements that can provide significant improved outcomes. Thanks to you and your staff for facilitating this process. We look forward to hearing your recommendations and to partnering with you on implementing them.

Regards,

Signed by:
Neysa Fligor
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Neysa Fligor
Assessor

NF:lcl

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