State Board of Equalization
October 28, 2026 Board Meeting – Item 5
Written Comment – Hon. John Tuteur, Assessor-Recorder-County Clerk, Napa County

I would like to thank the AAB Work Group for sharing its future recommendations for comment, and I would provide the following response to the recommendations as currently included in the report:

- Regarding the recommendation that the BOE meet regularly with AAB Members and County Clerks of the Board of Supervisors to continue engagement, I would recommend that the BOE consider making this meeting an adjunct session on the same date as the Annual Meeting of the Board and County Assessors.
- Regarding the recommendation to monitor the progress of the California Assessors' Information Technology Authority (CCAITA), I would recommend that the Board support funding for projects that would enhance statewide improvement to the Assessment Appeal process with the cooperation of County Clerks of the Board of Supervisors.
- Finally, regarding the recommendations on the administrative burdens of Proposition 19, I want to explain that I do not believe that the inheritance of a single property by multiple heirs is a problem that needs monitoring. I believe Assessors use the non-pro rata distribution process to arrive at equitable resolution of multiple heir problems.

Please note that these comments are made in my capacity as an individual assessor and do not represent the views of the CAA or any of its committees or affiliates.

John Tuteur

Napa County Assessor-Recorder-County Clerk