



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: October 14, 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: October 28, 2026, Board Meeting Item – 2025 Assessor and Assessment Appeals
Board Issues Board Work Group Final Summary Report.**

Honorable Members,

On February 20, 2025, the Board approved the formation of the 2025 Assessor and Assessment Appeals Board Issues Board Work Group to address issues raised at public meetings by taxpayers and county assessors. Since that time, the Board Work Group has hosted three full-day meetings, with testimony from over 30 participants. These discussions culminated in a number of direct and indirect results, including but not limited to the issuance of new and revised guidance, increased awareness of common issues and collaboration between stakeholders.

The attached Final Summary Report is intended to provide a comprehensive summary of the Board Work Group, including a timeline, a topic summary, a list of accomplishments, a list of general recommendations for future Board Members, and an acknowledgement of the contributions of participants. The report is hereby presented for your review.

At the upcoming Board meeting, I will seek Board acceptance of the summary report so that there can be a single document which summarizes the work and accomplishments of the Board Work Group for Board Members, stakeholders, and the public. In addition, I hope that this item will provide participants with the opportunity to weigh in with their own closing thoughts on the Board Work Group, including any additional comments or recommendations for action by future Boards.

Thank you for your collaboration.

Sincerely,

A handwritten signature in blue ink that reads "Antonio Vazquez". The signature is stylized with a large, looping "V" and a long, sweeping "Z" at the end.

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



California State
Board *of* Equalization

The 2025 County Assessor and
Assessment Appeals Board (AAB)
Issues Board Work Group

Final Summary Report

Presented October 28, 2026

*Honorable Antonio Vazquez, Board Work Group
Chair and Board Member, Third District*

Message from the Board Work Group Chair

Honorable Members,

On behalf of the 2025 County Assessors and Assessment Appeals Board (AAB) Issues Board Work Group, I am pleased to present this Final Summary Report. This Board Work Group was established by a vote of the Board on February 20, 2025, for the purpose of responding to concerns raised by taxpayers and county assessors relating to the assessment appeals process, the property tax refund process, the incorporation of technology into assessment and appeal practices, and the administrative burdens of Proposition 19 implementation on county assessors.

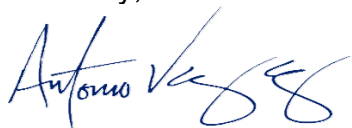
Over the course of the next year, the Board Work Group held three full-day meetings at which we received valuable and substantive testimony from over 30 participants representing various stakeholders, in addition to detailed written comments and recommendations submitted in support of various positions.

As a result, this Board Work Group has increased awareness of important issues creating administrative delays, bringing together local agencies and taxpayer representatives to ensure that the perspectives of all relevant parties have been represented in the discussion. The testimony has also led directly to the publication of important guidance and has encouraged collaboration between the various participants. It is my hope that the spirit of collaboration developed during the course of this Board Work Group will continue to bear fruit in the future as new issues arise.

This report is intended to constitute a final summary of the work of the Board Work Group. It consists of a timeline of the Board Work Group's activities, a description of the Board Work Group's topics, a list of the Board Work Group's achievements, general recommendations for future Board Members, and an acknowledgment of the extraordinary input from the Board Work Group participants.

Your support and participation has been greatly appreciated, and I strongly believe that this Board Work Group has provided a valuable service to the taxpayers of California.

Sincerely,

A handwritten signature in blue ink, appearing to read "Antonio Vazquez", with a stylized flourish at the end.

ANTONIO VAZQUEZ,
Board Work Group Chair &
Board of Equalization Member, Third District

Board Work Group Timeline

February 20, 2025 – Board votes to establish Board Work Group for up to four meetings.

June 18, 2025 – First Meeting Minutes & Report presented to Board for consideration.

November 19, 2025 – Second Meeting Minutes & Report presented to the Board for consideration.

April 23, 2026 – Third Meeting Minutes & Report presented to the Board for consideration.

April 30, 2025 – Board Work Group holds first meeting.

September 17, 2025 – Board Work Group holds second meeting.

February 26, 2026 – Board Work Group holds third meeting.

October 28, 2026 – Final Summary Report presented to the Board for consideration.

Board Work Group Topics

Topic 1: The Assessment Appeals Process: Key Aspects and Administrative Burdens on Local Agencies

Under Topic 1, the Board Work Group sought to determine where key aspects of the assessment appeals process were causing lengthy delays statewide and to explore solutions to possibly streamline those aspects. Throughout the Board Work Group meetings, discussion on this topic was wide-ranging, and included AAB Member recruitment and training, taxpayer resources and the accessibility of information, amendments to the AAB application, rules and regulations about pre-hearing and scheduling practices, rules governing the exchange of information between parties, and suggestions for updated Board guidance.

Topic 2: The Property Tax Refund Process: Key Aspects and Administrative Burdens on Local Agencies

Under Topic 2, the Board Work Group sought to determine where key areas of the property tax refund process were causing backlogs and inefficiencies and to explore solutions to streamline those aspects. Discussion on this topic included the role of assessors in the refund process, the roles played by other county agencies in the refund process, and suggestions for how information gathering and sharing can address specific concerns.

Topic 3: Impediments to Incorporating Technology in Small-, Medium-, and Large-Sized Counties

Under Topic 3, the Board Work Group sought to address technological challenges, including implementing and/or expanding the use of e-signatures as well as electronic forms and submissions for counties of various sizes. Discussion on this topic included the needs and resources of counties, efforts by the California Assessors' Association to implement statewide solutions, effective practices of various counties, and the extent to which e-signatures and electronic documentation are acceptable under existing law.

Topic 4: Proposition 19 Challenges: Administrative Burdens and Implementation Questions

Under Topic 4, the Board Work Group sought to identify major Proposition 19 challenges, including technical issues as well as the development of targeted education and related solutions to reduce taxpayer confusion and administrative burdens. Discussion on this topic included specific challenges encountered by stakeholders regarding both the base year value and intergenerational transfer provisions of the law, the importance of outreach and taxpayer knowledge in reducing taxpayer confusion, and the importance of training and resources for AAB Members and county staff.

Board Work Group Achievements

Direct Accomplishments

Board Work Group testimony and discussion directly resulted in a number of accomplishments in the form of recommendations accepted by the Board, including the publication of requested guidance, some of which has been issued and some of which is still pending at the time of this summary report, as well as recommended policy action to be taken by the Executive Director.

The following are among the direct accomplishments of the Board Work Group:

- **LTA 2026/006** – Clarification on E-Filing of Assessment Appeal Applications
- **LTA 2026/015** – Assessment Appeals Board (AAB) Members – Cross-County Appointment Questions
- **Pending Recommendation** – The Executive Director should develop guidance including a list of factors to be considered by AAB Members in determining whether good/reasonable cause exists for the postponement or continuance of an appeal.
- **Pending Recommendation** – During the next annual form review period, the Executive Director should consider the Board Work Group testimony to explore options for simplifying the assessment appeals application form to minimize taxpayer confusion and enhance the effectiveness of the form.

Board Work Group Achievements

Other Achievements

Beyond the direct accomplishments, the Board Work Group generated collaborative discussion and raised awareness regarding issues which were of varying levels of concern to counties statewide. These discussions have encouraged counties and other stakeholders to take initiative in identifying and addressing concerns related to the Board Work Group topics.

For example, following the first Board Work Group meeting, the Executive Director invited counties and Assessment Appeals Board Members to take advantage of existing Board of Equalization training materials. Subsequently, an additional training session was requested by a county clerk of the board of supervisors, and this training session was successfully hosted on August 13, 2026. While not conducted directly at the request of the Board Work Group, it is very encouraging that the relevant parties recognize the importance of this kind of training and knowledge-sharing which can come from subject matter experts at the Board of Equalization.

Moreover, increased Board awareness of issues related to Board Work Group topics, such as the administrative burdens of Proposition 19 implementation and the efficiency of the processing of assessment appeals, has coincided with Board support for legislation on these issues.

For example, in 2026, the Board Members voted to support SB 288 (Seyarto), which addressed issues of eligibility for Proposition 19 benefits when considered in conjunction with probate court, as well as AB 2172 (Gipson), which would allow a county to establish the position of Assessment Appeals Commissioner to more effectively handle a county's workload. While SB 288 was ultimately unsuccessful, AB 2172 was signed into law by Governor Newsom on September 27, 2026. Again, although not the result of a direct recommendation, Board Work Group testimony helped to identify and emphasize the issues at the heart of these bills, and it is similarly encouraging to see progress and legislative engagement on these issues.

General Recommendations for Future Board Members

Topic 1: The Assessment Appeals Process

- Board Members should encourage Assessors, AAB Members and County Clerks of the Board of Supervisors to collaborate with the Board of Equalization to seek out training opportunities or develop additional training resources specific to AAB Members and County Boards of Equalization to improve the efficiency and uniformity of the appeals process.
- Board Members should meet annually with stakeholders in the assessment appeals process to continue engagement and ensure an up-to-date understanding of issues impacting the assessment appeals process.

Topic 2: The Property Tax Refund Process

- Board Members should continue to monitor property tax refund timelines and processes. In the event that aspects of the refund process within the Board's jurisdiction are found to contribute to backlogs or delays, the Board should support legislative, regulatory, advisory, or other actions to address such issues.

Topic 3: Impediments to Incorporating Technology

- Board Members should encourage counties to adopt electronic signatures to the greatest extent possible, taking into consideration the resources and information security needs of counties.
- Board Members should continue to monitor the progress of the California Assessors' Information Technology Authority (CAITA) and cooperate with County Clerks of the Board of Supervisors to enhance improvement to the assessment appeals process statewide.

Topic 4: Proposition 19 Challenges: Administrative Burdens and Implementation Questions

- Board Members should continue to actively monitor Proposition 19 implementation and communicate regularly with county assessors and other stakeholders to understand and support solutions to reduce the associated administrative burdens.
- Board Members should continue to monitor issues relating to the one-year move-in requirement and the issue of inheritance of a single property by multiple heirs.

Acknowledgment of Participants

Finally, this report would like to acknowledge and thank each of the participants who contributed to the success of this Board Work Group for their time, expertise, and support. All of the testimony received, whether submitted orally, in writing, or as a public comment, was valuable, productive, and instrumental to the success of this Board Work Group.

April 30, 2025, Board Work Group – Meeting 1

Jennifer Tran, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors; **Brenden Vlahakis**, Co-Chair, Assessment Appeals Subcommittee, California Clerk of the Board of Supervisors Association (CCBSA), and Assistant Chief Deputy Clerk of the Board, Ventura County; **Melissa Kitts**, Assistant Clerk of the Board, Butte County; **Hon. Lawrence E. Stone**, Assessor, Santa Clara County; **Bhavit Madhvani**, Deputy County Counsel for Assessment Appeals Board, Santa Clara County; **Ann Moore**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Clerk of the Board of Supervisors, San Diego County; **Brooke Hill**, Chief Deputy Assessor, and **Robert Gomez**, Division Chief of Assessment Services, San Diego County Office of the Assessor-Recorder-County Clerk; **Hon. John Tuteur**, Member, California County Assessor Information Technology Authority (CCAITA), and Assessor-Recorder-Clerk, Napa County; **Paul Waldman**, Director, Ryan LLC, and Member, California Alliance of Taxpayer Advocates (CATA); **Thomas Parker**, Principal Deputy, Office of the County Counsel, Assessment Appeals Board, Los Angeles County Board of Supervisors; **Brad Marsh**, Co-Managing Shareholder, Greenberg Traurig LLP, and Vice Chair, CATA; **Hon. Howard LaHaie**, Assessor, Humboldt County; **Jarret Stedifor**, Assistant Assessor, and **Linda Cogburn**, Chief Appraiser, Sacramento County Assessor's Office; and **Hon. Mike Gipson**, Chair, Assembly Revenue and Taxation Committee, and Assemblymember, 65th District.

September 17, 2025, Board Work Group – Meeting 2

Thomas Parker, Principal Deputy, Office of the County Counsel, Assessment Appeals Board, Los Angeles County Board of Supervisors; **Jennifer Tran**, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors; **Ann Moore**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Clerk of the Board of Supervisors, San Diego County; **Bhavit Madhvani**, Deputy County Counsel, Assessment Appeals Board, Santa Clara County; **Brenden Vlahakis**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Chief Deputy Clerk of the Board, Ventura County; **Melissa Kitts**, Assistant Clerk of the Board, Butte County; **Lawrence Liu**, Special Assistant, Public Affairs, **Matthew Herrera**, Chief Appraiser, **Lizzett Cornejo**, Chief Appraiser, **Alenoosh Sarkissian**, Principal Appraiser, and **Andrew Yim**, Information Technology Manager II, Los Angeles County Assessor's Office; **Hon. Greg Monteverde**, Acting Assessor, Santa Clara County; **Hon. John Tuteur**, Member, CCAITA, and Assessor-Recorder-Clerk, Napa County; **James DePasquale**, Board Chair and President, CATA; **Cris O'Neill**, Shareholder, Greenberg Traurig LLC, and Member, CATA; and **Paul Waldman**, Director, Ryan LLC, and Member, CATA. **Jenny Ostroth**, representing the organization Digital Foundry, provided public comment.

February 26, 2026, Board Work Group – Meeting 3

Thomas Parker, Principal Deputy, Office of the County Counsel, Assessment Appeals Board, Los Angeles County Board of Supervisors; **Jennifer Tran**, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors; **Brenden Vlahakis**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Chief Deputy Clerk of the Board, Ventura County; **Ann Moore**, Co-Chair, Assessment Appeals Subcommittee, CCBSA, and Assistant Clerk of the Board of Supervisors, San Diego County; **Lesley Pak**, Deputy County Counsel for Assessment Appeals Board, Santa Clara County; **Hon. Neysa Fligor**, Assessor, **Greg Monteverde**, Assistant Assessor, and **John Recchio**, Chief Appraiser, Santa Clara County Assessor's Office; **Lawrence Liu**, Special Assistant, Public Affairs, and **Gregory Leung**, Principal Appraiser, Los Angeles County Assessor's Office; **Hon. Kristen DePaul**, President, California Assessor's Association (CAA), and Assessor, Modoc County; **Martin Arias**, Taxpayer Rights Advocate, San Diego County Office of the Assessor-Recorder-County Clerk; **Hon. Matthew Maynard**, Assessor, and **Brian Wirtz**, Assessment Manager, Placer County Assessor's Office; **Michael Middleton**, President, ProTax LLC, and Member, CATA; and **Paul Waldman**, Director, Ryan LLC, and Member, CATA. **Rudy Bermudez**, taxpayer advocate, provided public comment.

References

Additional information on the 2025 Assessor and Assessment Appeals Board Issues Board Work Group, including meeting minutes, reports, and written comments can be found on the Board of Equalization's website at:

<https://www.boe.ca.gov/meetings/board-work-group.htm>