



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
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State Controller

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Executive Director

December 23, 2015

Mr. Cris O'Neill
Cahill, Davis & O'Neill, LLP
550 South Hope Street
Los Angeles, CA 90071-2685

Dear Mr. O'Neill,

At the June 23, 2015, Taxpayers' Bill of Rights Hearings held in Culver City you proposed to amend Revenue and Taxation Code Section 5140 to give corporate parent and subsidiary entities standing to file property tax refund action claims following an adverse assessment appeal board's decision. After evaluation by the Board's Legal and Legislative staff, it was decided not to pursue this suggestion.

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions regarding this matter, please do not hesitate to contact me at 1-916-324-2798 or Mr. Mark Sutter of my office at 1-916-324-2797.

Sincerely,

Todd C. Gilman
Chief, Taxpayers' Rights and
Equal Employment Opportunity Division

TCG: ms
O'Neill 121515.docx

cc: Honorable Jerome E. Horton, Chairman
Senator George Runner (Ret.), Vice Chair
Honorable Fiona Ma, CPA, Second District
Honorable Betty T. Yee, State Controller
Ms. Yvette Stowers, Deputy State Controller
Ms. Kari Hammond, Board Member's Office, Third District
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Mr. Russell Lowery, Board Member's Office, Fourth District

Mr. David Gau, Chief Deputy Director (MIC 101)
Mr. Randy Ferris, Chief Counsel (MIC 83)
Mr. Dean Kinnee, Deputy Director, Property Taxes Department (MIC (63)
Ms. Michelle Pielsticker, Chief, Legislative and Research Division (MIC 66)
Ms. Joann Richmond, Chief, Board Proceedings Division (MIC 80)
Mr. Robert Tucker, Assistant Chief Counsel (MIC 82)
Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office (MIC 70)
Ms. Laureen Simpson, Taxpayers' Rights Advocate Office (MIC 70)
Mr. Mark Sutter, Taxpayers' Rights Advocate Office (MIC 70)