



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
450 N STREET, SACRAMENTO, CALIFORNIA 95814-0070
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0070
916-324-2798 • FAX 916-323-3319
TOLL-FREE 888-324-2798
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

CYNTHIA BRIDGES
Executive Director

January 11, 2016

Mr. Thomas Crandall

Dear Mr. Crandall,

Thank you again for your participation in the June 23, 2015, Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate that you took the time to express your concerns about the process for resolving rights violations and when a Board Member's office needs to step in on behalf of the taxpayer to conduct their own investigation. Also you asked about the legal authority of a county to allow reassessment of certain transactions only if they pay into a specific lawsuit settlement fund.

In a letter dated August 28, 2015, Board of Equalization Second District Board Member Fiona Ma explained that individual Board Members do not have the ability to summon an assessor to appear before that Board Member; rather, that summoning authority rests with the Board as a collective body only.

Regarding the special fund concern you raised, since it was a court initiated process, the Board would not opine unless so requested by the court. Both of these issues were discussed further with you at a meeting held in Sacramento with Board Member Ma, Board staff, me and others. Although no consensus was reached, we hope you found the discussion helpful in understanding the Board's role in the issues you raised.

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 916-324-2798. You may also contact Mr. Mark Sutter of my office at 916-324-2797.

Sincerely,

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

TCG: ms
Crandall Response 011116.docx

cc: Honorable Jerome E. Horton, Chairman
Senator George Runner (Ret.), Vice Chair

Honorable Fiona Ma, CPA, Second District
Honorable Diane Harkey, Fourth District
Honorable Betty T. Yee, State Controller
Ms. Yvette Stowers, Deputy State Controller
Ms. Kari Hammond, Board Member's Office, Third District
Ms. Shellie Hughes, Board Member's Office, Third District
Mr. Sean Wallentine, Board Member's Office, First District
Ms. Michele Brown, Board Member's Office, First District
Mr. Brian Wiggins, Board Member's Office, First District
Mr. James C. Kuhl, Sr., Board Member's Office, Second District
Mr. Russell Lowery, Board Member's Office, Fourth District
Ms. Cynthia Bridges, Executive Director (MIC 73)
Mr. David Gau, Chief Deputy Director (MIC 101)
Mr. Randy Ferris, Chief Counsel (MIC 83)
Mr. Dean Kinnee, Deputy Director, Property Tax (Department (MIC 63)
Mr. David Yeung, Chief, County Assessed Properties Division, (MIC 64)
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. Richard Moon, Tax Counsel IV (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)