



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

January 13, 2016

Mr. Tim Phillis

Dear Mr. Phillis:

Thank you again for your participation in the June 23, 2015, Board of Equalization (BOE) Taxpayers' Bill of Rights Hearings held in Culver City. I appreciate you taking the time to express your concerns about the Humboldt County Assessor's valuation of your property at more than its purchase price and unwillingness to provide data supporting that higher value. You also questioned the appropriate use of counsel by an assessor at an assessment appeal hearing.

In a letter dated January 4, 2016, the BOE Legal Department provided their opinion on the issue of the assessor valuing your property without supporting a value higher than your purchase price. This letter is enclosed for your convenience.

On September 15, 2015, I sent a letter providing the Taxpayers' Rights Advocate's Office explanation of Rule 314 in response to your question about whether a county assessor can attend an assessment appeal hearing with their counsel present if the applicant is not represented by counsel. Since that was not a formal BOE legal opinion, one has been requested on your behalf.

Thank you again for sharing your ideas and concerns as part of the annual hearing process.

Sincerely,

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

TCG: ms
Phillis Response 011516.docx

Enclosure
cc (with enclosure):

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
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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)