



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

OCTOBER 6, 1999

ACTION ITEMS**Agenda Item 1: Approval of Wording for the Adoption of Rule 305.2, and Revision of Rules 301, 305, 305.1, 309, 313, 317, and 321 Local Equalization (Phase 2).****Issue**

Should the Board authorize publication of amendments to the California Code of Regulations, Property Tax Rules 301, 305.1, and 309, and language for proposed new Property Tax Rule 305.2?

Committee Action/Recommendation

Without discussion, the Committee voted to adopt the staff recommendation that the proposed amendments be authorized for publication.

Issue

Should the Board authorize publication of amendments to the California Code of Regulations, Property Tax Rule 305 specifying whether the facts on an *Application for Changed Assessment* form (*Application*) may be amended after the last day for timely filing of an *Application* with the county appeals board?

Committee Discussion

Industry representatives indicated that, although they had participated in the process of arriving at the compromise language developed by staff, they have moved back to their original position that amendments to an application be allowed at any time up to the conclusion of the hearing.

Representatives from the County Clerks' Association addressed the concerns raised by industry and made statements indicating that, although some strict interpretation of the law had occurred in the past, recent amendments to the application form made this much less the case in the last couple of years. Representatives of individual County Clerks' offices indicated that their practice was not to reject claims in an arbitrary fashion and that changes were, in fact, often allowed.

A representative of the Los Angeles County Assessor's office indicated support for the language proposed by staff.

Committee Action/Recommendation

The Committee voted that the changes to subsection (e) of Property Tax Rule 305 proposed by staff be referred back to staff to continue to work with interested parties so that amendments proposed by industry can be revisited by all interested parties and language could be brought back to the Committee.

Issue

Should the Board authorize publication of amendments to the California Code of Regulations, Property Tax Rules 305 and 317, which specify whether the agent's authorization to act on behalf of the applicant must be included on the face of the *Application*?

Committee Discussion

Representatives of Industry spoke in support of the proposed language to permit an agent's authorization to be an attachment to the form rather than requiring the authorization to be on the form.

Representatives from the County Clerks' Association presented historical evidence of abuse by agents acting without proper authorization. Also presented were documents and testimony regarding the need for the authorization to be on the application including statutory history and development.

Committee Action/Recommendation

The Committee voted to adopt the attached version of Rule 305 (except subsection (e) which was referred to staff for further action) with two changes: (1) The agent authorization must contain a statement that the agent will provide the taxpayer with a copy of the application, and (2) that the agent authorization shall be dated within the filing period of the application. The Committee also voted to adopt the attached version of Rule 317.

Issue

Should the Board authorize publication of amendments to California Code of Regulations, Property Tax Rules 313 and 321, and adopt language prescribing a hearing procedure whereby the county assessor loses the presumption of correctness provided by Evidence Code section 664 once the assessor is required to present evidence in an appeals hearing?

Committee Discussion

A representative of Industry presented alternate language to staff proposal.

Committee Action/Recommendation

The Committee voted to adopt staff's attached recommendation for Rule 313 with changes to two words as suggested by Industry. The Committee also voted to adopt Industry's attached version of Rule 321.

Approved: /s/ Marcy Jo Mandel for
Kathleen Connell, Committee Chair

/s/ Richard C. Johnson for
E. L. Sorensen, Jr., Executive Director

BOARD APPROVED

at the 10/7/99 Board Meeting

/s/ Judy Newton for
Janice Masterton, Chief
Board Proceedings Division