

From: [Arthur Wylene](#)
To: [Kinkle, Sherrie L](#)
Cc: [Dale Stroud](#)
Subject: Proposed Revisions to Application for Changed Assessment Form
Date: Wednesday, February 20, 2013 10:14:12 AM

Dear Ms. Kinkle:

Proposal Nos. 12, 14, and 15 appear to assume that (1) every County uses assessment appeal hearing officers, and (2) every County provides for an appointed three-member Assessment Appeals Board. However, use of assessment appeal hearing officers (under Rev. & Tax. Code, § 1638) is *optional* for each County (Assess. Appeals. Man. (2003), p. 9; Ehrman & Flavin, 2 Tax. Cal. Prop. § 27:16 (4th ed.)), and smaller Counties may not offer this choice. Similarly, many smaller Counties still have the Board of Supervisors sit as the County Board of Equalization, and have not appointed three-members AAB's. Consequently, if Proposal Nos. 12, 14, and/or 15 are accepted, we would respectfully request that they be modified to acknowledge that these provisions may not be applicable in all Counties, or that a separate form be created for Counties that do not offer these options. (We understand that Ventura County Assessor, the source for these proposals, has already made similar comments in an email dated February 13, 2013.) Thank you for your consideration.

-Arthur J. Wylene
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County of Tehama
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