



RURAL COUNTY REPRESENTATIVES  
OF CALIFORNIA

March 14, 2017

The Honorable Jim Nielsen  
California State Senate  
State Capitol, Room 2068  
Sacramento, CA 95814

**RE: Senate Bill 447 - SPONSOR**

Dear Senator Nielsen:

On behalf of the Rural County Representatives of California (RCRC), I write to express our support and sponsorship of your Senate Bill 447, a measure that authorizes two or more counties to jointly create one or more assessment appeals boards. As you are aware, RCRC is an association of thirty-five rural California counties, and the RCRC Board of Directors is comprised of elected supervisors from each of our member counties.

In most of California's counties, property tax assessment disputes are heard by assessment appeals boards; appointees to these boards are required by law to meet certain financial qualifications in order to hear contested assessments. In nearly a dozen low-population counties, the function of hearing assessment appeals falls upon members of the county board of supervisors sitting as a local board of equalization. The primary reason these low-population counties do not appoint assessment appeals boards is that finding qualified applicants to serve is a challenge. And while most county supervisors can fulfill their obligations as members of a local board of equalization, RCRC believes it is wise to maximize the use of assessment appeals boards given the complex nature of developing the county's property tax roll.

SB 447 authorizes two or more county boards of supervisors to establish a multi-county assessment appeals board tasked with equalizing the valuation of taxable property within each jurisdiction for a period of not less than four years. The multi-county assessment appeals board would be required to comply with rules and regulations adopted by the participating counties or the State Board of Equalization. Existing statutes would govern equalization proceedings before the multi-county board.

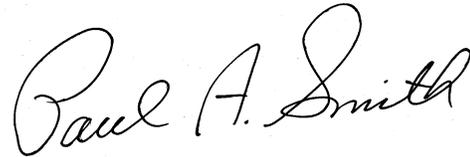
By allowing counties to elect to participate in a multi-county assessment appeals board, SB 447 offers the opportunity for increased expertise in hearing taxpayer appeals.

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RCRC greatly appreciates your leadership in authoring a common-sense approach to achieving economies of scale in county assessment appeals, and we are proud to join you in sponsoring SB 447. Please do not hesitate to contact me if I can be of additional assistance.

Sincerely

A handwritten signature in black ink that reads "Paul A. Smith". The signature is written in a cursive, flowing style.

PAUL A. SMITH  
Vice President, Governmental Affairs

cc: The Honorable Mike McGuire, Chair, Senate Governance & Finance  
Committee  
The Honorable Janet Nguyen, Vice-Chair, Senate Governance & Finance  
Committee  
Members and Consultants, Senate Governance & Finance Committee

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