



RURAL COUNTY REPRESENTATIVES
OF CALIFORNIA

July 11, 2017

The Honorable Edmund G. Brown, Jr.
Governor, State of California
State Capitol, First Floor
Sacramento, CA 95814

RE: Senate Bill 447 (Nielsen) – REQUEST FOR SIGNATURE

Dear Governor Brown:

On behalf of the Rural County Representatives of California (RCRC), I respectfully request your signature on Senate Bill 447. SB 447, authored by Senator Jim Nielsen, authorizes two or more counties to jointly create a multi-jurisdictional assessment appeals board. 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 experience qualifications in order to hear contested assessments. However, 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.

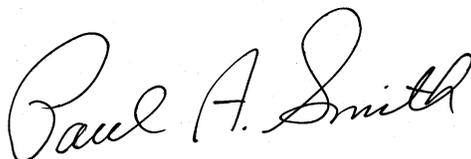
SB 447 authorizes two or more county boards of supervisors to establish a multi-county assessment appeals board tasked with equalizing the valuation of taxable property within each jurisdiction, for a period of not less than four years. The multi-county assessment appeals board would be required to comply 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.

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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. Again, RCRC respectfully requests your signature on SB 447. Thank you for your consideration in this matter.

Sincerely,

A handwritten signature in black ink that reads "Paul A. Smith". The signature is written in a cursive style with a large initial "P" and "S".

PAUL A. SMITH
Vice President Governmental Affairs

cc: The Honorable Jim Nielsen, Member of the State Senate