



RURAL COUNTY REPRESENTATIVES  
OF CALIFORNIA

May 24, 2017

The Honorable Sebastian Ridley-Thomas  
Chair, Assembly Revenue & Taxation Committee  
State Capitol, Room 2176  
Sacramento, CA 95814

**RE: Senate Bill 447 (Nielsen) - SPONSOR**

Dear Assembly Member Ridley-Thomas:

On behalf of the Rural County Representatives of California (RCRC), I write to express our support and sponsorship for Senate Bill 447, authored by Senator Jim Nielsen, 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.

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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.

For the above reasons, RCRC respectfully requests your 'Aye' vote when this measure is heard before your Committee. 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, prominent initial "P".

PAUL A. SMITH  
Vice President Governmental Affairs

cc: The Honorable Jim Nielsen, Member of the State Senate  
The Honorable Tom Berryhill, Member of the State Senate  
The Honorable Ted Gaines, Member of the State Senate  
The Honorable Frank Bigelow, Member of the State Assembly  
The Honorable Brian Dahle, Member of the State Assembly  
The Honorable James Gallagher, Member of the State Assembly  
Members of the Assembly Revenue & Taxation Committee  
Mr. Carlos Anguiano, Consultant, Assembly Revenue & Taxation Committee