

## **Multi-County Assessment Appeals Boards (Senate Bill 447)**

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In most California counties, property tax assessment disputes are heard by local Assessment Appeals Boards. In nearly a dozen low-population counties, the function of hearing assessment appeals falls upon members of the Boards of Supervisors, sitting as a local Board of Equalization. This is primarily due to the difficulty in finding qualified applicants to serve on Assessment Appeals Boards. Existing law requires appointees to Assessment Appeals Boards meet certain financial qualifications in order to hear contested assessments.

Senate Bill 447, by Senator Jim Nielsen (R-Tehama), would authorize two or more county Boards of Supervisors to establish a multi-county Assessment Appeals Board tasked with hearing contested property tax assessments. A multi-county Assessment Appeals Board would be required to comply with rules and regulations adopted the State Board of Equalization (which issues best practice guidelines); however, the terms and conditions of the day-to-day functions of a multi-county Assessment Appeals Board would be determined by the participating counties.

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. While county Supervisors 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 and administering a county's property tax roll.

SB 447 awaits consideration in the Assembly Revenue and Taxation Committee.