



February 11, 2020

Dear CATA Members:

The following provides an overview of the California Alliance of Taxpayer Advocates' activities since CATA's inception in 2011.

**Prior to 2017.** CATA was formed in 2011 in response to SB 342 (Wolk), which sought to prohibit contingent fees for property tax matters. Due in part to CATA's efforts, that measure never made it beyond its first policy committee. In years following, CATA successfully defeated measures that sought to regulate property tax agents as county lobbyists [AB 404 (Gatto)], and stopped a measure that would have required California counties to regulate property tax consultants under an enrolled agent scheme [AB 2183 (Smyth)].

**2017.** In 2017, CATA engaged with California State Board of Equalization (SBE) members, the California Assessors' Association (CAA), individual county assessors, state and local elected officials, and other stakeholders to combat the inequities in property tax policies and procedures. Efforts by CATA spurred a statewide debate over county assessor information request letters under Revenue & Taxation Code Section 441(d) and various county assessment appeal practices.

**2018.** As a result of CATA's 2017 efforts, in 2018 CATA drafted and led the charge for adoption of taxpayer-friendly amendments to five California Property Tax Rules (Cal. Code of Regs., title 18: Rule 302, The Board's Function and Jurisdiction; Rule 305, Application; Rule 305.1, Exchange of Information; Rule 305.2, Prehearing Conference; and Rule 323, Postponements and Continuances. These amendments to these Rules were approved by the SBE in late 2018 and became effective on January 1, 2020. The amendments

implement, interpret, and make specific Division 1, Part 3, Chapter 1 of the Revenue & Taxation Code by prescribing practices and procedures governing assessment appeals boards when hearing and deciding local property tax disputes.

**2019.** CATA's efforts continued in 2019. Working through the SBE's interested parties process, CATA provided input for a Section 441(d) form, to be used by assessors statewide in order to regularize the processing of information requests issued by county assessors. CATA also helped to edit the SBE's *Assessment Appeals Manual* to provide guidance to assessment appeals boards when granting hearing postponements and continuances. CATA also publicly opposed legislative efforts to abolish the SBE [ACA 2/AB 567 (Nazarian)]. And CATA participated in public forums sponsored by the SBE on "Modernizing California's Property Tax System." Finally, CATA submitted an opposition to the Proposition 13 "split-roll" initiative on the November 2020 ballot, challenging provisions in the initiative that would require filing of assessment appeals with full appraisals.

**2020.** In 2020, CATA will continue to engage with the SBE and county assessors through outreach programs for the purpose of identifying and resolving issues that CATA's members face throughout the state.

Thank you for your membership and participation in CATA.

Sincerely,



Cris K. O'Neall  
Chair, Board of Directors  
California Alliance of Taxpayer Advocates