



County Administrative Office
Governmental & Legislative Affairs

Josh Candelaria
Director

July 14, 2020

The Honorable Gavin Newsom
Governor, State of California
State Capitol Building
Sacramento, CA 95814

RE: Request for Executive Order to Extend Assessment Appeals Deadline

Dear Governor Newsom:

The County of San Bernardino joins the California State Association of Counties (CSAC), the California Association of Clerks and Election Officials (CACEO), and California Assessors' Association (CAA), in respectfully requesting the issuance of an Executive Order extending the two-year deadline by which the County Board of Equalization and Assessment Appeals Boards must render a decision on assessment appeals, for the duration of the COVID-19 emergency, plus 120 days after the termination of the emergency.

County Boards of Equalization and Assessment Appeals Boards are tasked with hearing and settling local property tax valuation disputes. The County Boards are required to render a ruling on each dispute within two years after the assessment appeal application was filed. If a County Board does not meet this deadline the "opinion of value" provided by the applicant becomes the official assessed value by default, regardless of how the applicant decided upon the opinion or whether it is supported by data. Placing unsupported and arbitrary opinions of value on the assessed roll will have a significant negative impact on local and state revenue.

During the stay-at-home orders resulting from the COVID-19 pandemic, County Boards have been unable to conduct assessment appeals hearings which has aggravated an already large backlog of assessment appeals. Although County Boards may be granted a 40-day extension of the two year deadline by the State Board of Equalization, this extension is insufficient to fully address the issue especially in larger counties.

The requested Executive Order will allow county appeals boards to fully resume operations, provide appellants and assessors timely notice of hearing, and address continuing social distancing requirements as imposed by public health authorities. Further, the requested Executive Order would help to prevent the unnecessary loss of critically needed property tax revenues that local governments depend on to provide key services within their communities.

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For the above reasons, the County of San Bernardino respectfully requests you to issue an Executive Order to extend and toll the two-year assessment appeals board decision deadline for the duration of the COVID-19 emergency, plus 120 days after termination of the emergency. If you have any questions regarding the County's request, please do not hesitate to contact Josh Candelaria, Director of Governmental and Legislative Affairs at (909) 387-4821 or jcandelaria@sbcounty.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Curt Hagman", with a long, sweeping horizontal line extending to the right.

Curt Hagman
Fourth District Supervisor
Chairman, San Bernardino County Board of Supervisors

cc: San Bernardino County Legislative Delegation