



**County Administrative Office**  
**Governmental & Legislative Affairs**

**Josh Candelaria**  
Director

August 26, 2020

The Honorable Phil Ting  
Chair, Assembly Budget Subcommittee No. 6  
State Capitol Building  
Sacramento, CA 95814

**RE: SB 815 (Committee on Budget): Extension of Deadline for Assessment Appeals and Authorization for Conducting Appeals Hearings Remotely – SUPPORT**

Dear Chairman Ting:

The County of San Bernardino is pleased to support SB 815, the general government budget trailer bill, which includes language to extend the deadline for decisions in pending assessment appeals cases to March 31, 2021 and provides explicit statutory authority to conduct assessment appeals hearings remotely. These important provisions will allow the County to safely conduct assessment appeals hearings and ensure that boards are able to finalize rulings on appeals that are nearing the statutory deadline.

County Boards of Equalization and Assessment Appeals Boards are tasked with hearing and settling local property tax valuation disputes. The 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 determined that value or whether it is supported by data.

The COVID-19 pandemic and its associated state and public health orders have made it challenging for the County to conduct assessment appeals hearings, leaving a backlog of hearings. While the 40-day extension provided by the State Board of Equalization and the Governor’s Executive Order N-72-20 provided short-term relief, the County needs additional time to fully address the backlog. Further, the County appreciates the explicit statutory authority to conduct hearings remotely to ensure that hearings can be conducted in a manner that protects the public’s health and safety.

The County takes seriously its responsibility to provide for robust, fair, and efficient assessment appeals. While the COVID-19 pandemic has made this task considerably more challenging, the County is committed to ensuring the appeals process is as timely and effective as possible.

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Chief Executive Officer

For the above reasons, the County of San Bernardino respectfully urges your support of SB 815. If you have any questions regarding the County's position, please contact Josh Candelaria, Director of Governmental and Legislative Affairs at (909) 387-4821 or [jcandelaria@sbcounty.gov](mailto: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: Members and Consultants, Assembly Budget Subcommittee No. 6  
San Bernardino County Legislative Delegation