

Property Taxpayers'  
**BILL OF RIGHTS**  
**1999-00**  
**ANNUAL REPORT**

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Stockton  
Second District

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 **STATE BOARD OF EQUALIZATION**

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## *Letter to the Executive Director*

November 2000

Mr. James E. Speed  
Executive Director

Dear Mr. Speed:

The Taxpayers' Rights Advocate's Office staff and I are pleased to present the 1999-2000 Property Taxpayers' Bill of Rights Annual Report for the Board's and your consideration. This report highlights our accomplishments over the past year, current issues in the process of solution development, and emerging issues we recommend for consideration in the coming year.

This past year, we identified and suggested solutions to various problems veterans were facing in the property taxes area. With the coordination of the Property Taxes Department and the Legislative Division, three bills were chaptered that make it easier for the disabled veteran or their surviving spouse to claim exemption. The Property Taxes Department in coordination with the Customer and Taxpayer Services Division and the TRA Office developed the list of "Frequently Asked Questions" (FAQ's) which now appear on the Board's Internet website. Included are both general and specific questions, information on property taxation, Propositions 13 and 8, exclusions and exemptions, real and personal property, and taxpayer payment and relief. We will continue to develop educational strategies, including media, taxpayer outreach, and information for the Board's website, to improve taxpayer understanding and voluntary compliance with the tax laws.

We look forward to continuing to work with staff, local property taxation offices, and the public, as we identify trends and issues, resolve problems, and strive to better serve our customers.

Respectfully submitted,

Jennifer L. Willis  
Taxpayers' Rights Advocate



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## **TAXPAYERS' RIGHTS ADVOCATE'S OFFICE — BACKGROUND**

In January 1989, the original Taxpayers' Bill of Rights was established to ensure that the rights, privacy, and property of California taxpayers are adequately protected in the assessment and collection of sales and use taxes. Effective January 1993, the Special Taxes Bill of Rights was established, expanding Bill of Rights statutory authority to the special taxes programs administered by the Board of Equalization (BOE). As the Board accepts responsibility for new special taxes and fee programs, the Bill of Rights protections are added for each program. Since these programs primarily impact business owners, they will be referred to generally as the Business Taxpayers' Bill of Rights, covering both sales and use taxes and the various special taxes and fees.

The Morgan Property Taxpayers' Bill of Rights, effective January 1, 1994, is found in section (§) 5900, et seq., of California's Revenue and Taxation Code (R&T). It governs the assessment, audit, and collection of property taxes, with the goal to ensure that taxpayers receive fair and uniform treatment under the property taxation laws. It requires the Board to designate a "Property Taxpayers' Advocate" independent of, but not duplicative of, the Board's existing property tax programs, to report directly to the Board's Executive Director. The Property Taxpayers' Advocate is to be specifically responsible for reviewing property tax matters from the viewpoint of the taxpayer, and to review, report on, and recommend to the Board's Executive Director any necessary changes which will help accomplish the Bill of Rights provisions. Appendix A provides an explanation of the differences between the Business and Property Taxpayers' Bills of Rights.

The Taxpayers' Rights Advocate's (TRA) Office facilitates resolution of taxpayer complaints or problems; monitors various Board tax and fee programs and all 58 county property tax programs for compliance with the Taxpayers' Bills of Rights; recommends new procedures or revisions to existing policy to ensure fair and equitable treatment of taxpayers; and participates on various task forces, committees and public forums. The Board holds annual Taxpayer Bill of Rights hearings to solicit the input of the public, assessors, and other local agency representatives.



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The TRA Office generally assists taxpayers who have been unable to resolve a matter through normal channels, when they want information regarding procedures relating to a particular set of circumstances, or when there are apparent rights violations in the audit, compliance, or property tax areas. Taxpayers also call just wanting to vent their frustration or needing assurance or confirmation that staff action is lawful and just. In cases where the law, policy, or procedure does not allow any change to the staff action, but a change appears justified, the TRA Office is alerted to a potential area that may need clarification or modification. Several past recommendations for policy or procedural changes and legislative proposals have resulted from these types of contacts with taxpayers.

The TRA Office facilitates communication between taxpayers and Board and county staff to eliminate potential misunderstandings. Taxpayers are provided information on policies and procedures so that they can be better prepared to discuss their issues with staff and effect resolution.



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## ACCOMPLISHMENTS

*The primary function of the Taxpayers' Rights Advocate's Office is to ensure fair and equitable treatment of all taxpayers in the assessment and collection of taxes, and to identify changes in policies, procedures, regulations, and statutes that will enhance taxpayer communication and compliance and improve the relationship between taxpayers and their government. As a result of specific contacts with taxpayers and local government authorities, issues raised at the annual Taxpayers' Bill of Rights hearings, and issues identified by the TRA Office, suggestions are developed and considered. With the cooperation of Board staff, other State agencies, and local county government officials, the following were accomplished this past year.*

- ***Appeals Board Values May Not Apply to Succeeding Year(s):*** In last year's TRA Property Taxpayers' Annual Report, we recommended the Board consider solutions allowing changes in a subsequent year where a hearing and final determination are not completed within the assessment year during which the application is filed, such as:
  - proposing legislation mandating notification requirements to taxpayers, to inform them of their right to appeal the subsequent year value.
  - enhancing taxpayer education about appeals rights and responsibilities.

**RESULT:** This past year we did not receive any complaints concerning the carryover of values set during the appeals process. Clerks to the Boards of Supervisors and Assessors are educating taxpayers about the appeals process. The Board's web-site and Publication 30, *Residential Property Assessment Appeals*, also inform those filing appeals of the need to file for each year they believe their assessed value to be higher than the property's fair market value.

- ***Exemption for Disabled Veteran's Residence:*** In last year's TRA Property Taxpayers' Annual Report, we made several suggestions to improve the ability of veterans to timely apply for the substantial benefits afforded by the disabled veteran's exemption.



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**RESULTS:** We worked with the Legislative Division and Senator Poochigian's office, pointing out some of the problems veterans were facing, and suggesting possible solutions. Three bills were chaptered this past year that make it easier for the disabled veteran or their surviving spouse to claim the exemption — Senator Poochigian's SB 1362 and Assembly Bills 2092 (Reyes) and 2562 (Brewer).

- **Implementation of Senate Bill 1105 - Chapter 940, Statutes of 1997:** TRA-proposed provisions of R&T § 619 became effective January 1, 1999, which both clarified requirements to notify assessesees when there is a change in value and provided additional reporting requirements on future restorations when the increase was from a Proposition 8 decline-in-value.

**RESULT:** Last year we suggested the Property Taxes Department monitor the implementation of these provisions of R&T § 619 as part of the survey process. This has been done, and the counties surveyed thus far are in compliance.

From telephone queries we are getting, it appears that taxpayers are being made aware not only of current market values, but of the higher factored base year value that their assessed value may reach as the economy improves.

- **Property Taxpayer Education:** In last year's TRA Property Taxpayers' Annual Report, we pointed out the increasing need for taxpayer education. We recommended a variety of Board actions, including:
  - Add a series of property taxes Frequently Asked Questions (FAQ's) and Answers to the Board's Internet web-site.
  - Add links from the Board's to the Internet web-sites for the State Controller's Office, California Assessors' Association, Clerks to the Board of Supervisors, Treasurer-Tax Collectors, and Auditors-Controllers.





- Develop an annual Property Tax Publication for taxpayers similar to the *Taxpayer Information Bulletin* currently in place for Sales and Use Taxpayers. This publication could update taxpayers on current legislative changes, provide frequently asked questions and answers, and generally explain the property tax system. Alternatively, revise Publication 29, *California Property Tax*, to provide information more suitable for the layperson.

**RESULTS:** The TRA Office worked closely with the Property Taxes Department as they developed the list of “Frequently Asked Questions” which now appear on the Board’s web-site, at <http://www.boe.ca.gov/proptaxes/pdf/faqstra2.pdf>. Included are both general and specific questions, providing information on property taxation, Propositions 13 and 8, exclusions and exemptions, real and personal property, and taxpayer payment and relief.

We are continuing the promotion of links to and from the Board’s web-site and the sites of other State and local agencies. In discussions with the Property Taxes Department and the Forms and Publications Section we decided the audience for an annual publication for general property taxpayers was too limited; instead we have been working with the Property Taxes Department in revising Publication 29. Originally designed to provide information on property taxation to government policymakers, we are adding subjects that are of importance to laypersons such as homeowners.

- ***Statute of Limitations on unrecorded/unreported changes in ownership:*** One taxpayer spoke at the Culver City hearing about the escape assessments going back several years on the home which he’d purchased under a contract of sale. The Los Angeles County Assessor’s Office and the Taxpayers’ Rights Advocate’s Office looked into the situation, and found that a deed had not been recorded and the Assessor had not been notified about the change in ownership; consequently, the Assessor was required to levy the supplemental assessment and escape assessments for every year the property was under-assessed.



**RESULT:** The Taxpayers' Rights Advocate's Office worked with the San Francisco County Assessor and the Legislative Division to remedy this situation where taxpayers were liable for many years of escape assessments. With the passage of Senate Bill 2170, effective January 1, 2001, the Revenue and Taxation Code was amended to limit the collection of back taxes to eight years where the escape or supplemental assessment is the result of an unrecorded change in ownership; where fraud and/or collusion are involved, there will still be no statute of limitations.

- **Assessment Appeals:** The Property Taxes Department again took the lead in revising the Application for Changed Assessment form, BOE-305-AH, working with the County Clerks Association, the Taxpayers' Rights Advocate's Office, the Legal Division, and other interested parties. Publication 30, *Residential Property Assessment Appeals*, first published in 1998, was revised in May 2000. The revised form and publication better inform taxpayers of their rights, the assessment appeals process, and the proper way to complete the form.
- **Review of Statements and Forms:** The Board's Property Taxes Department has included the TRA in the existing processes of form revisions. TRA Office staff joins the Property Taxes Department in advising members of the California Assessors' Association's Forms Subcommittee.
- **Taxpayer Contacts:** We responded to 122 individual property taxpayers. [Also see "*Taxpayer Contacts with the TRA's Office*" on page 13, and Appendices B and C that display the types of contacts received and the counties from which they came.]
- **Revision Efforts:** We participated with the Board's Property Taxes Department as they coordinated various efforts to include industry representatives and assessors in the revisions to various laws, rules, and handbooks.
- **Presentations:** We participated in and gave presentations to various assessor association conferences and workshops.
- **Media Outreach:** We used media contacts to inform taxpayers of various critical dates and provide them timely information throughout the year.



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## CURRENT ISSUES

*In coordination with program and legal staff, other state agencies, and local government officials, solutions are being developed to address the following issues identified during last year's hearing, in the TRA Annual Report, and throughout the year.*

- ***Filing Period For an Application for Reduced Assessment:*** Taxpayers receive their annual tax bills in October or early November, after the deadline to appeal their assessed value has passed for that year. In many counties, the tax bill may be the only notice of value that the taxpayer receives. The 75-day period during which a taxpayer can apply for a reduction in assessed value is July 2 to September 15, inclusive. This system worked well before Proposition 13, when Assessors were required to notify property owners of increases in the assessed value of their property.

After the passage of Proposition 13, subdivision (f) was added to R&T § 619. It provided that the Assessor did not have to send out a value notice when the only increase was one reflecting the inflation rate for the current year. During the recent period of flat and declining property values this resulted in a situation where many property owners did not receive value notices, because the Assessor enrolled the same value as the previous year, or a value adjusted for the inflation rate.

When property taxpayers receive their tax bill in October or November they may realize the assessed value on the roll is greater than the fair market value of their property - but by then it is after September 15, and too late for them to file an appeal. [The Assessor is allowed to make a Prop 8 correction, pursuant to R&T § 4831(b), but the property owner has no right to insist on such a review, or obtain a third-party review from an independent body, such as the county board of equalization.]



In last year's TRA Annual Report, we proposed the Board sponsor legislation providing a method for taxpayers to apply for equalization after they have received their tax bill. We suggested that R&T § 1603(b) be amended, to extend the final filing date to December 31. The Board sponsored two bills, AB 2763 and SB 2169, to extend the final filing date to December 10, and the California Assessors' Association supported the legislation. However, the provisions were amended out of AB 2763, and SB 2169 died in committee. There were two sources of opposition to the change:

- Some Clerks to the Boards of Supervisors felt this would increase their workload, because taxpayers would be filing based on the amount of their total taxes, including special assessments, and not on their property's value.
- Some Assessors who send out annual value notices to all taxpayers by July 1 felt it was not necessary to extend the filing date in their county.

The Board recently approved a legislative suggestion that R&T § 1603(b) be amended to change the final filing date from September 15 to November 30. This may be a more acceptable date as some Clerks thought that December 10 might confuse taxpayers, since it is the same date that the first installment of taxes on the secured roll becomes delinquent, if unpaid.

**RECOMMENDATION:** We recommend that the proposed Board-sponsored legislation exclude those counties that send out annual value notices to all taxpayers by July 1, when that notice includes information on the statutory appeals filing period, notifying taxpayers of their appeals rights.

- ***Property Taxpayer Education:*** A need for taxpayer education continues to exist. The more information and education provided to taxpayers, the better they are able to understand and voluntarily comply with the laws. Many of the contacts received throughout the year were from lack of knowledge on the part of the taxpayers regarding how the property tax system works.

Many counties are already providing education on the assessment program and the appeals process. The County of Los Angeles presented detail on their educational offerings at the Board-summoned meeting of assessors two years ago. We will continue to monitor this area, and develop strategies for taxpayer education, as time and workload permits.



- ***Amendment of Application for Reduced Assessment:*** Our office has continued to work closely with the Property Taxes Department and other interested parties on revisions to the Property Tax Rules governing hearings by county boards. The Legal Division and Property Taxes Department took the lead in coordinating consensus on changes to Rule 305, which now allow corrections to applications that had originally been timely filed. These changes are reflected in Board publications as they are revised.
- ***Value Restorations and Proposition 8 Litigation:*** With assessed values increasing by more than two percent per year, many taxpayers do not understand the provisions of Propositions 13 and 8 and R&T § 51(a). Increasing property values, with resultant assessment increases, are creating questions and frustration on the part of taxpayers, who believe that their taxes cannot increase by more than two percent under Proposition 13. We are receiving more and more referrals from the counties, asking us to explain why taxes are going up 10, 15, or 20 percent in one year. In all cases we've found that it was due to properties that had experienced declines in value and the proper application of Proposition 8 and R&T § 51.

We are aware of one case where the county is being sued by a taxpayer after the assessor raised the value by approximately four percent. There has not been a trial as of this time. We will continue to follow this case.

The Board should continue to develop educational strategies, including media, taxpayer outreach, and information for the Board's web-site.



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## EMERGING ISSUES

*As a result of taxpayer contacts and review of issues, policies, procedures, and trends, both within the Board and at the local (county) level, the Taxpayers' Rights Advocate's Office requests consideration of the following recommendations.*

- **Manufactured housing assessments:** Over the past year, we have had an increasing number of questions and complaints about the assessment of manufactured housing. We have been told that the manufactured house may be declining in value but the assessor is not reflecting that decline in the assessment. Some assessors will reflect the decline when the taxpayer questions or appeals the value, but other taxpayers complain that their county will not change the value until there's been a change in ownership. The Property Taxes Department surveys have pointed out the problems some counties have had in getting the right value on the roll.

**RECOMMENDATION:** Continue to work with the counties to reduce the number of cases where manufactured house values are automatically adjusted upward in value each year, when in fact the home is depreciating. The Property Taxes Department is in the process of revising the Assessors' Handbook section on the Assessment of Manufactured Homes, the AH 511; this presents the opportunity to discuss the need to monitor values, and reduce assessed values when the market indicates. Programs that are being used by those counties that are successfully monitoring declines in value of manufactured homes could be identified for use by other counties.

- **Resident-owned manufactured home park assessments:** R&T §§ 62.1 (effective January 1<sup>st</sup>, 1985) and 62.2 (effective January 1<sup>st</sup>, 1989) provide situations where tenants in a mobilehome park can purchase the park and be excluded from a change in ownership reappraisal at the time of the conversion to resident ownership. The intent of the law was that subsequent transfers of individual interests (spaces plus a mobilehome) would be reappraised. Several counties had not been identifying these subsequent events; now that they are being discovered, some resident owners are finding themselves liable for not only a current tax increase, but escape assessments as well.



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Some resident-owners are questioning whether the original exclusion was, in fact, beneficial to their interests — some would, in fact, like to go back and have the exclusion removed. This could create new tax liabilities when the originally excluded change in ownership is enrolled, along with appropriate escape assessments. There could also be refunds, where changes in ownership of spaces or partial interests have resulted in reappraisals. However, such a removal of a previous exclusion, and subsequent reappraisal and escape assessment, could also eliminate reappraisals in the future, when spaces and partial interests in the manufactured home park transfer.

**RECOMMENDATION:** The Property Taxes Department, Legislative Division, and Legal Division are all involved with this issue, along with the Taxpayers' Rights Advocate's Office. The Property Taxes Department is currently revising the October 1983 Assessors' Handbook section on the Assessment of Manufactured Home Parks, the AH 512. We will continue to work with interested parties towards an equitable solution to the knotty problems that have been created. Whatever solutions are developed will then need to be reflected, along with R&T §§ 62.1 and 62.2, in the revision of the AH 512.

- ***Modify Calamity Relief Deadlines:*** There are several disaster relief provisions within the R & T code. When a state of emergency is declared due to calamities such as earthquakes, fires, or floods, taxpayers may ask to defer payment of their property taxes, request a reassessment of their value, and file an appeal to the reassessment within specified deadlines. In most instances, the taxpayer must initiate certain actions, even though the area of the disaster is designated and known. In the throes of the disaster, in some cases, there is insufficient time allowed for a taxpayer to get their records together or to remember to make the request.

**RECOMMENDATION:** Review various disaster relief code sections and sponsor legislation to extend the deadlines to up to one year after the state of emergency has been declared. Include provisions to allow the appropriate local government official to initiate the value reduction or deferral.





- ***Information for county assessors' and tax collectors' web-sites:*** Increasingly governmental agencies are using the internet to present information to the public, and the public is accessing that information, to their benefit. Taxpayers are beginning to expect a web-site, and complain in those counties without the capability.

**RECOMMENDATIONS:** Develop property taxation information that counties can use on their web-sites — this could be done by expanding the current set of “Frequently Asked Questions” (FAQ’s) on the Board’s web-site. The Property Taxes Department has suggested working towards this goal by announcing the FAQ’s by a Letter to Assessors (LTA). Perhaps information for the site could be developed in conjunction with the State Controller’s Office and the California Assessors’ Association. Counties could provide links to the Board’s and the State Controller’s web-sites. Encourage counties to create web-sites where they do not yet have that capability.

- ***Customer Service Training for Assessors’ Offices:*** County officials have a public service responsibility. Many offices do not have training available in this area. The Board recognizes the need to train its employees in the area of customer service and requires all public contact positions to take its internally developed Customer Service training course. Before the passage of Proposition 13 in 1978 the Board’s Assessment Standards Division offered their Course 17, Public Contact, to county assessor’s personnel.

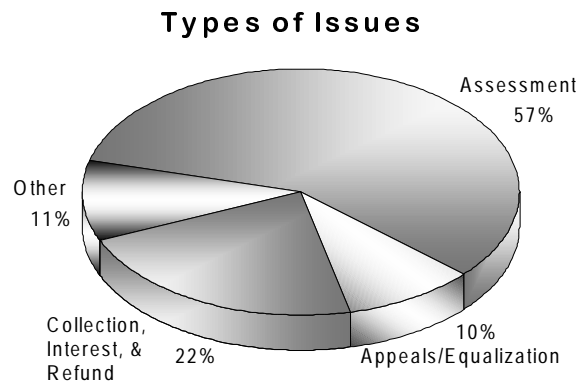
**RECOMMENDATION:** Survey counties to see if there is a desire for a customer service training class. If a demand exists, identify the resources needed to develop and offer the course.



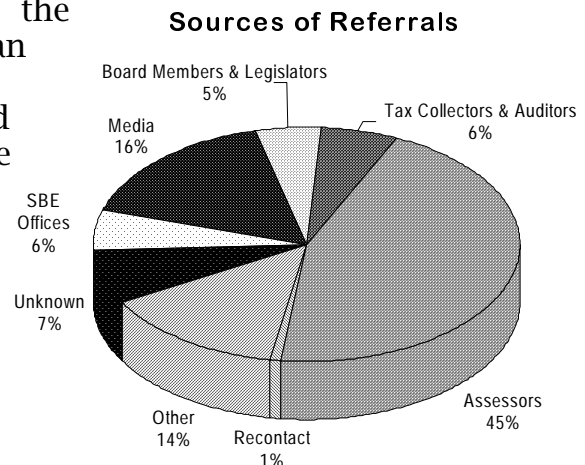


## TAXPAYER CONTACTS WITH THE TRA'S OFFICE

The Taxpayers' Rights Advocate's Office assisted 122 individual property taxpayers and representatives last year. All contacts with taxpayers and their representatives are important and contribute to better understanding and improvement of the property taxation system. These contacts offer us the opportunity to review a given specific situation — a situation that is sometimes indicative of a more global statewide issue which needs to be addressed through changes in the law, rules, policies, or procedures. The "Types of Issues" chart provides a breakdown of last year's contacts:



Many of these contacts were referred to the Taxpayers' Rights Advocate Office by local county assessment offices (assessors, clerks for assessment appeals boards and local boards of equalization, auditor-controllers, and tax collectors). These local officials recognize the role of the Taxpayers' Rights Advocate Office in "... the promotion of enhanced understanding regarding the property tax system ...." [The Morgan Property Taxpayers' Bill of Rights, R&T § 5901(a)]. Last year we started tracking the source of these referrals; the results are shown in the "Sources of Referrals" chart.





The following table shows a further breakdown of the type of issues we received. About 70% of these involved Propositions 13, 8 (declines in value), 58 (intra-family transfers), & 60 (senior citizen & disabled person transfers) issues; assessment issues; and appeals or equalization issues. They were handled internally (either by the TRA Office or with the assistance of the Legal Division and/or the Property Taxes Department), and/or were referred to the appropriate county board of supervisors or assessor. Issues involving tax collection, redemption of tax-defaulted property, tax sales, and tax bill corrections, cancellations, and refunds — another twenty-two percent — were worked with the State Controller’s Office and/or referred to the appropriate auditor-controller or tax collector.

General Property Tax Issues .....	4%
Property Tax Assessment & Exemptions .....	21%
Propositions 13, 8, 58, & 60, etc. ....	33%
Assessment Appeals & Equalization .....	10%
Timber Tax .....	2%
Levy and Collection of Property Taxes .....	8%
Redemption, Tax Certificates, and Tax Sales ...	6%
Corrections, Cancellations, & Refunds .....	8%
Taxpayers’ Bills of Rights .....	4%
Property Tax Assistance and Postponement ....	4%

As mentioned above, sometimes we find that the assessor, tax collector, or auditor-controller’s office will refer the taxpayer to the TRA Office so the taxpayer and/or their representative is provided an unbiased independent review of their situation. On a few occasions, the person calling was concerned about the fairness of treatment they received from the assessment office(s). The officials in charge of these offices are concerned with taxpayer service, and the potential lack of professional treatment, so they are very anxious to correct perceived inadequacies. When they refer someone to the TRA Office or when a contact calls directly, the taxpayer will either receive an affirmation of the local policy or procedure, or the local official will receive feedback from us regarding possible improvements in their operations to make them more “taxpayer friendly,” or the TRA Office will offer suggestions for the correction or resolution of errors and other problems.



We also receive calls from people who have learned about the TRA Office from the media, a library, or another State agency. They may be concerned about the fairness of the treatment they have received from an assessment office. In addition to working with the person, we contact the office involved in order to help the taxpayer resolve the problem, when possible.

I look forward to discussing this report and these recommendations with you and the Board at the annual hearing in Sacramento on Wednesday, December 13, 2000.



## APPENDICES

### **A — Differences Between Business and Property Taxpayers' Bills of Rights**

A major difference between the Business Taxpayers' Bills of Rights and the Property Taxpayers' Bill of Rights is in the resolution of taxpayer complaints. The Board of Equalization is the agency responsible for assessing and collecting business taxes. The Executive Director has administrative control over the functions, staff, and their actions. The Advocate reports directly to the Executive Director and is separate from the business and property taxes line programs.

When taxpayers' complaints about the Board of Equalization business taxes programs are received in the Advocate's Office, the Advocate and her staff have direct access to all the documents and staff involved in the taxpayers' issues. The Advocate and her staff are liaisons between the taxpayers and the Board program staff to solve the problems. In the area of levies, for example, the Advocate has the ability to stay collection and to order the release of levy and the refund of up to \$1500 upon finding that the levy threatens the health or welfare of the taxpayer or his or her spouse and dependents or family. If the Advocate disagrees with other actions of the staff and is unable to resolve the situation satisfactorily, the issue is elevated to the Executive Director for resolution. The Executive Director then has the authority to overturn the actions of the staff.

However, in responding to property taxpayers' complaints, the Advocate typically has no direct access to the taxpayers' documents. Each of the 58 counties maintains their own records. The Advocate and her staff work with county assessors, tax collectors, and auditor-controllers (most of whom are elected officials), plus clerks to the county boards of supervisors. The Morgan Property Taxpayers' Bill of Rights provides the Advocate with broad oversight, but there is no authority to mandate or overturn local actions. So far, however, the Advocate has been successful in soliciting cooperation and possible change with these local county officials.



## B – Table of Contacts Received, by Type and by Office

	<u>Assessment</u>	<u>Appeals / Equalization</u>	<u>Tax Collection</u>	<u>Interest &amp; Refunds</u>	<u>Special Districts</u>	<u>Other</u>	
Alameda	2	1					3
Amador	1						1
Butte	1						1
Calaveras	1						1
Contra Costa	1						1
Del Norte	1						1
Glenn	1						1
Humboldt	1		1				2
Kern			1				1
Kings	1	1	1				3
Los Angeles	7	1	2				10
Madera	1						1
Marin	1						1
Mendocino	2						2
Modoc	1						1
Mono	1						1
Napa	2						2
Orange	1						1
Placer	2					1	3
Plumas	1						1
Riverside	2						2
Sacramento	4						4
San Benito	1						1
San Bernardino	6	1			1	1	9
San Diego	1		1				2
San Francisco	5			1			6
San Luis Obispo						1	1
San Mateo	3						3
Santa Barbara	2						2
Santa Clara	3		1				4
Santa Cruz	2		3				5
Shasta	1		1				2
Solano	2						2
Sonoma	1						1
Stanislaus	1	1					2
Sutter			1				1
Ventura	2					2	4
Yolo	2						2
Yuba	1						1
statewide <sup>1</sup>	5	1	2				8
SBE <sup>2</sup>	5	1	1			1	8
miscellaneous <sup>3</sup>						14	14
39 counties	78	7	15	1	1	20	122

<sup>1</sup> Contact raised question or issue that went beyond one particular county.

<sup>2</sup> Property Taxes Department questions included Tax Area Services Section, timber taxes, and welfare exemptions.

<sup>3</sup> These included issues involving the Franchise Tax Board and the State Controller's Office and questions about the Morgan Property Taxpayers' Bill of Rights.



### C — Chart of Contacts Received, By Type and By Office

