

Lines Drawn Between Assessor, Taxpayers

By VINCENT THOMAS
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Probably for the only time in history, the assessor got himself immortalized in poetry a couple of generations ago. In a farewell to deceased famous zoology professor, an equally renowned poet wrote:

"And from two things left behind him,
(Be sure they'll try to find him)
The tax-bill and assessor,
Heaven help the great Professor!"

The fundamental dispute between taxpayer and assessor thus so aptly capsuled has continued unabated to this day, and a peaceful end to it is not yet in sight. This was made very clear at a recent meeting of the assembly interim committee on revenue and taxation. Up for consideration again was a proposal to enact a "Taxpayers' Bill of Rights."

AS INTRODUCED in the 1961 session, the bill would provide for the final settlement of protests over property assessments for local purposes by courts and juries, rather than by administrative procedure. The language of the measure states that a taxpayer would be entitled to "independent determination" by a court of every element (except the amount of appropriation) upon which his tax liability is based.

Such determination would be made without regard to prior determination by an assessor on board of equalization — in other words, it would start from scratch. Other matters of fact, the taxpayer would be entitled to the verdict of a jury.

UNDER PRESENT law, assessors fix the value of property for tax purposes. Boards of county supervisors, or city councils, sit as local "boards of equalization" to hear protests over assessments, and to resolve any inequities which may be found. The proposed law would apparently permit in end run around this procedure.

Proponents of the measure argued that at present, a taxpayer who thinks an assessment on his property is too high, or out of line with other similar properties is going to run into nothing but frustration if he tries to have it corrected. Therefore, it was urged that the proposed bill, or some similar legislation, be enacted to make things easier for the dissatisfied property owner.

ONE TAXPAYER described his personal experiences in trying to get his property reassessed. He claimed he never did get any explanation of the method used in fixing its value.

A witness who represented the counties, the cities, and organized teachers, led the opposition to the proposed law. He contended that the bill is so broad in most of its provisions that it would create continual litigation, thus further clogging the courts. It could also tie up funds for essential government services, such as schools, welfare, health, and safety.

THE SPOKESMAN for the state board of equalization joined this witness in opposition. He said the bill would cut across the whole field of taxes, not only property, but sales and other levies. Both argued against the provision for jury trials on the ground that juries could not decide matters of fact on real estate appraisals or questions of depreciation.

Whether this bill ever comes up for later action, it is apparent that the lines between embattled taxpayers and assessors are still firmly drawn, so more skirmishes can be expected.

In manufacturing love potions, the ancient Chinese once ascribed the power to produce love to the lemon.

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