

Date of Hearing: May 13, 2026

ASSEMBLY COMMITTEE ON APPROPRIATIONS

Buffy Wicks, Chair

AB 2172 (Gipson) – As Amended April 23, 2026

Policy Committee: Revenue and Taxation Vote: 7 - 0

Urgency: No State Mandated Local Program: No Reimbursable: No

SUMMARY:

This bill authorizes certain counties to establish a single-member assessment appeals board (AAB).

Specifically, this bill:

- 1) Authorizes, until January 1, 2034, a county board of supervisors of a county with a population of 500,000 or more to provide by ordinance that all property tax assessment appeals be heard and decided by a single-member AAB, known as the assessment appeals commissioner, as an alternative to the existing multi-member AAB.
- 2) Sets the minimum qualifications for a commissioner, which includes certain professional experience and a demonstrated ability to conduct fair and impartial hearings.
- 3) Authorizes a county to additionally authorize, by ordinance, the appointment of one or more alternate commissioners who meet the same qualifications as the commissioner to serve in the commissioner's absence or disqualification.
- 4) Requires the county to provide a process by which an appellant may object to their appeal being heard and decided by a commissioner, upon receipt of which the county must ensure the appeal is heard and decided by a multi-member AAB.
- 5) Requires the State Board of Equalization (BOE) to adopt rules and guidelines to ensure consistent hearing procedures, public access, and decision-making standards for commissioners.

FISCAL EFFECT:

- 1) Minor and absorbable costs to the BOE to adopt single-member AAB rules and guidelines.
- 2) Although this bill requires an AAB to follow certain procedures, this bill does not create a state-mandated local program because a county must comply with these requirements only if the county establishes a single-member AAB, and this bill does not require (only authorizes) a county to have such a program. Thus, a county does not need to follow this bill's requirements if the county does not utilize a single-member AAB.

COMMENTS:

1) **Purpose.** According to the author:

AB 2172 gives counties a practical, time-limited tool to reduce delays in the property tax appeals process by allowing a single, qualified commissioner to hear complex cases. Multi-day appeals involving properties like hotels, stadiums, and possessory interests are often difficult to schedule under the current multi-member system, leading to backlogs. This bill streamlines hearings, improves efficiency, and speeds resolution while preserving due process by allowing taxpayers to request a traditional multi-member board.

This bill is supported by the California Assessors Association.

2) **AABs.** The California Constitution requires each county to establish a board of equalization to equalize local property tax assessments. In practice, this duty is fulfilled by the county board of supervisors or an AAB, which serves as a quasi-judicial body. Existing law establishes a series of procedures by which a county may nominate and appoint AAB members, who serve on either three- or five-member boards. Notably, existing law requires a county to determine within two years of an application for a reduction in assessment whether the value claimed by the appellant is valid. Absent such a determination by the AAB, the value claimed by the appellant is presumed correct, in effect creating a two-year deadline for a county to make a determination of a property's assessed value before the amount defaults to the appellant's opinion of the value. The determination of value by an AAB may only be reviewed by a subsequent court if the determination is fraudulent, arbitrary, involved an abuse of discretion, or the AAB failed to follow statutory standards.

As the largest county in the state, Los Angeles County experiences the highest volume of assessment appeals and is experiencing a backlog of appeals that must be adjudicated. To help alleviate this backlog, AB 3373 (Committee on Revenue and Taxation), Chapter 57, Statutes of 2020, removed the limitation on the number of AABs a county may create and AB 1203 (Burke), Chapter 418, Statutes of 2021, expanded the type of professional experience a person may have to serve on an AAB and authorized Los Angeles County to reduce the intervening period a former employee of the assessor's office must wait before being eligible to serve on an AAB. Despite these actions, Los Angeles County remains burdened by a backlog of appeals that will likely increase as victims of the January 2025 wildfires file for reductions in assessment to reflect damaged property values. This bill authorizes, until January 1, 2034, a county with a population of 500,000 or more (approximately 16 counties) to establish a single-member AAB to streamline the hearing and adjudication process. However, this bill allows an appellant to object to their appeal being heard by a single-member AAB and request a hearing by a multi-member AAB.

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