



PUBLIC COMMENT

From: James DePasquale

**Agenda Item: K1d. Status Report on Options
for COVID-19 Impact on PT Deadlines**

Meeting Date: 10/20/21



October 4, 2021

BY E-MAIL

The Honorable Antonio Vazquez
Chairman, Board of Equalization
450 N Street, MIC: 72
Sacramento, CA 95814

Re: Amendment of Rev. and Tax. Code Section 155
Amendment of Government Code Section 15620
Amendment to Constitution, Art. XIII A, Section 2
SBE Sept. 21, 2021 Agenda, Item K.1.b.
SBE Formal Issue Papers 21-001 and 21-002

Dear Chairman Vazquez:

I am writing on behalf of the California Alliance of Taxpayer Advocates (“CATA”). The purpose of this letter is to express CATA’s desire to participate in the State Board of Equalization’s (“SBE”) development of amendments to California Revenue and Taxation Code Section 155 and related laws as described in SBE Formal Issue Papers 21-001 and 21-002.

CATA applauds the SBE’s desire to develop legislation that will benefit taxpayers in the event of a major public calamity, such as the COVID-19 pandemic, as discussed on page 3 of Issue Paper 21-001. In that regard, CATA wholeheartedly supports amending Section 155 to “allow the Board to extend the deadline for acts to be performed by taxpayers, thus allowing taxpayers the same benefit as afforded to County Assessors and Assessment Appeals Boards.” CATA concurs with the SBE that, in the event of a public calamity, deadlines applicable to taxpayers should be extended for the filing of business property statements, applications for assessment appeals, change in ownership statements, and applications for exclusions (including base year value transfers for seniors and disabled persons).

CATA also agrees that Government Code Section 15620 should be amended to allow taxpayers additional time to file documents with the SBE following a public calamity. In addition, CATA supports amendment of California’s Constitution (Art. XIII A, Sect. 2) to extend deadlines applicable to taxpayers in the event of a public calamity.

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CATA has reviewed the California Association of Clerks and Election Officials (“CACEO”) September 16, 2021 letter to you regarding possible amendment of Section 155. CATA is sympathetic to the concerns raised by the CACEO in that letter. Extending deadlines for taxpayers will affect the operations of Assessment Appeals Boards (“AABs”), and the impact of extending deadlines on AABs needs to be considered. That being said, CATA is concerned about the language proposed in the CACEO’s letter for multiple extensions as needed for a particular public calamity. CATA’s concern is that the CACEO is proposing an unlimited number of extensions which could restrict taxpayers’ rights to timely hearings before AABs.

The CACEO’s letter has highlighted the need for taxpayer participation in the amendments proposed by the SBE in Issue Papers 21-001 and 21-002. CATA reviewed the minutes from the Board’s July 27 and August 25 meetings and notes the absence of any taxpayer participation in the development of proposed amendments to Section 155, Section 15620 and the California Constitution. In order to ensure fairness in the development of legislation, CATA requests that taxpayers, including CATA, be allowed to participate in the development of legislation as interested stakeholders.

Sincerely,



James DePasquale, Chair
California Alliance of Taxpayer Advocates

cc: Honorable Malia Cohen, Member
Honorable Ted Gaines, Member
Honorable Michael Schaefer, Member
Honorable Betty T. Yee, State Controller, c/o Deputy Controller Yvette Stowers
Henry Nanjo, Acting Chief Board Proceedings
California Assessors’ Association
California Association of Clerks and Election Officials
CATA Board of Directors