

**From:** Hear TRA Form  
**To:** Meeting Info; BOE Taxpayers' Rights Advocate Office  
**Subject:** [External] Taxpayers' Bill of Rights Hearing Appearance Electronic Form  
**Date:** Monday, August 29, 2022 11:23:40 PM



**PUBLIC COMMENT**  
**From:** Barbara Brunasso  
**Agenda Item:** Taxpayers' Bill of Rights  
**Hearing**  
**Meeting Date:** 8/30/2022

Taxpayer would like to speak at the hearing: I want to speak at the hearing (speak remotely)

Type of Tax: Property Tax

Speaker's Name: BARBARA BRUNASSO

Title (if applicable):

Company (if applicable):

Mailing Address:

City: SUNNYVALE

State: CA

Zip Code:

E-Mail Address:

Account Number (if applicable):

Taxpayer's Name (if not speaker):

Organization:

Telephone Number:

Description of Issues:

QUESTION #1

Please clarify the timing of the first phrase "within one year" in the qualifying condition #2 (below) to take the Proposition 19 benefit. Does this mean: "The property must become the principal residence of the child or grandchild within one year PRIOR to the passing of the family member or within one year AFTER the passing of the family member? Including this very specific language on the website and other communications will help clarify the timing and not leave any inaccurate inferences to family members.

Information source: <https://assessor.lacounty.gov/homeowners/proposition-19>

"Under the new Proposition 19 (effective Feb. 16, 2021), parent(s) and grandparents(s) can transfer their property along with its Proposition 13 base year value to their children or grandchildren if the following conditions are met:

1. The property must be the principal residence of the parent(s) or grandparent(s)
2. The property must become the principal residence of the child or grandchild within one year, and all applicants must have a valid Homeowners' Exemption (HOX) filed within 1 year of the transfer in order to qualify for this exclusion.

3. Only the principal residence of a parent(s) or grandparent(s) qualifies for a base year value transfer. Other property, residential or commercial no longer qualify for this benefit."

Concise info on new Prop 19 (replaced Prop 58):

<https://assessor.lacounty.gov/homeowners/proposition-19> “

#### QUESTION #2

How are families currently made aware of the new Proposition 19 ruling and the need to file a Homeowners' Exemption (HOX) within one year of the transfer in order to qualify for the Proposition 19 benefit?

[Suggestion: Clearly post the Proposition 19 benefit and website information on the Property Tax Bills or as an insert, and require/'request' that Mortgage Companies include the same information on mortgage bills or as an insert.]

#### QUESTION #3

Are there other logical sources or ways that the State could actively inform families of the Proposition 19 benefit and website?

#### QUESTION #4

Is there a Proposition 19 workaround or a way for a family to set up in advance of a grandparent or parent death to transfer title of a property or have inheritors' names on property title with current family member owner, so that the current property value would also transfer and not require a new property value assessment and a higher tax rate at the time of family member's death? (Though primary residency is still a requirement?)

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