

**From:** Hear TRA Form  
**To:** Meeting Info; BOE Taxpayers" Rights Advocate Office  
**Subject:** [External] Taxpayers" Bill of Rights Hearing Appearance Electronic Form  
**Date:** Tuesday, August 23, 2022 8:07:39 PM



**PUBLIC COMMENT**

**From:** Robert Leidigh & Barbara Leidigh  
**Agenda Item:** Taxpayers' Bill of Rights  
**Hearing**  
**Meeting Date:** 8/30/22

Taxpayer would like to speak at the hearing: I do not want to speak at the hearing

Type of Tax: Property Tax

Speaker's Name: Robert Leidigh & Barbara Leidigh (Written Comments)

Title (if applicable): Homeowners/Property Taxpayers

Company (if applicable):

Mailing Address: [REDACTED]

City: Davis

State: CA

Zip Code: [REDACTED]

E-Mail Address: [REDACTED]

Account Number (if applicable):

Taxpayer's Name (if not speaker): Robert Leidigh & Barbara Leidigh

Organization: Homeowners/Property Taxpayers

Telephone Number: [REDACTED]

Description of Issues:

Comments for 2022 Taxpayer Bill of Rights Hearing on 8/30/2022

We are over 55 years in age. On July 28, 2021, we sold our primary residence of 30+ years in El Dorado County for \$778,250. Subsequently, on December 28, 2021, we purchased our replacement primary residence in Yolo County for \$718,000. On January 31, 2022, we filed our Prop. 19 Form BOE-19-B requesting a reduction in valuation. We are informed by the Yolo County Assessor's Office that the certification of sale price and prior valuation for the property we sold in El Dorado County was provided by the El Dorado County Assessor back to the Yolo County Assessor in February 2022. On July 1, 2022, we further informed by the Yolo County Assessor's Office that in April, 2022, the Yolo County Assessor's Office "approved" the application for valuation reduction. Again, on August 12, 2022, when we made the most recent inquiry in person, the April "approval" was again confirmed. But to date no adjustment in valuation has been made.

We were informed by the staff of the Yolo County Assessor's Office that there are additional steps that must take place to "process" the valuation change. We were further informed that

the Yolo County Assessor's Office needed further "guidance from the State." Presumably that is the State Board of Equalization (BOE). However, we note that nearly a month earlier, on July 25, 2022, your office sent a letter to all County Assessors instructing them on how to proceed (No. 2022/37). Moreover, the Yolo County Assessor's Office staff informed us that NO ONE who has filed for such re-evaluation since the fall of 2021 has yet to have the process completed!! So, we are NOT alone!

Reviewing the relevant legal guidance, it appears to us that this is a ministerial function. Once the underlying facts are established to qualify for the re-evaluation, then the duty to proceed is clear. We are out potentially thousands of dollars (which we have already been compelled to pay as part of the purchase); plus, we've also paid (under protest) a "supplemental assessment" "First Installment" and have a "Second Installment" coming due in November. And, unless the re-evaluation is promptly accomplished, we will receive an inflated property tax bill for tax year 2022-23 in the next month or so. How many times must we OVERPAY our property taxes while Yolo County sits on our money? Once they finally get around to refunding our overpayments, will we receive interest on the money Yolo County has been withholding for months?

Lastly, the Yolo County Assessor's Office staff represented that Yolo County was not alone in holding off on processing Prop. 19 applications while "awaiting guidance" but so were other counties' assessors. Thus, this seems to be a statewide problem that is resulting in hundreds or thousands of taxpayers being stiffed on re-evaluations and refunds they are legitimately entitled to receive!! Collectively, the amounts taxpayers are owed is no doubt in the MILLIONS!

**PLEASE TAKE PROMPT ACTION TO REPRESENT TAXPAYERS AND PROVIDE US THE RELIEF OUR TAXPAYERS RIGHTS ENTITLE US TO!!**

DATED: August 23, 2022

Robert E. Leidigh

Barbara J. Leidigh

Yolo County Assessor's Parcel No. [REDACTED]

[REDACTED]

Davis, CA [REDACTED]

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