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**Agenda Item(s):**  
N. Public Comment on Matters Not on the Agenda  

**Comment:**  
Many taxpayers across the state have experienced restricted access to their property during the pandemic, negatively impacting their property values. Cal Rev & Tax Code Sec 170 allows for the filing of a Calamity Claim by taxpayers experiencing this kind of damage. Numerous counties have denied this claim, and afforded the effected taxpayers the ability to appeal that decision within 6 months of the provided denial notice, in accordance with the intent of Sec 170. A few counties have searched for a loophole to circumvent the taxpayers appeals rights, thus denying the taxpayers the chance to appeal the denial of their calamity claim, and denying them the right to have the county assessment appeals board (AAB) review the assessor's office determination. Effectively these counties have eliminated any oversite from the AAB of the decisions made by the assessors office. The assessor has done so by stating their denial notice is not a "reassessment," or that the calamity claim is not a "proper application," both conditions which the assessors office asserts are necessary for an appeal to be filed. Without the ability to file an appeal, the opinions of assessors office outlined in their Calamity Claim denials can never be reviewed or questioned in front on the county AAB. Shouldn't all taxpayers have the right to appeal the "notice of determination" issued by the assessors office, and have the right for the AAB to review the merits of their Calamity Claim?