

STATE BOARD OF EQUALIZATION

Geoff Neill Item # M1

Item Name: Impact of Covid-19 on PT AdminMeeting Date: 5/13/20 Minutes Exhibit # 5.8

PUBLIC COMMENT

From: May 13, 2020 Board Meeting-Public Comment**Sent:** Wednesday, May 13, 2020 9:44 AM**To:** Srinivasan, Indhubala (Indhu) <Indhubala.Srinivasan@boe.ca.gov>**Subject:** May 13, 2020 Board Meeting-Public Comment

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Comment:

CSAC supports efforts to extend the deadline for hearing and deciding assessment appeals. Assessment Appeals Boards are currently not allowed to meet and cannot functionally meet remotely. The two-year deadline is in place to force the government to act when it might be inclined to delay for self-interested reasons. That is not the case here. It would be both unjust and short-sighted to automatically approve appeals--some of which are frankly unreasonable and many of which would have long-term effects on the finances of schools, counties, cities, and special districts--merely because an inflexible deadline came up against an unanticipated pandemic. When it comes to tax relief, counties are using their own funds to undertake extraordinary measures not only to provide direct services to the medical impacts of COVID-19, but also to the individuals and businesses affected by it. If the state would like to provide additional relief, it should similarly use its own funds to do so instead of putting the requirement on local agencies. Requiring government compensation, through direct payment or tax relief, to private businesses for the indirect effects of regulations that, in this case, protect the public health, but in future cases might aim to protect the environment or access to education or public safety or any other public good, is a dangerous precedent that counties will strongly oppose.