TAXPAYERS' BILL OF RIGHTS HEARING APPEARANCE SHEET

If you wish to speak before the Board of Equalization at the public hearing, or have your issues submitted as part of the public record, please **print** your name, title, company, account number, taxpayer's name (if you are representing someone else), a brief description of the issues you would like to discuss, and contact information. This appearance sheet will be used to introduce you to the Board, identify you in the record of this hearing, and to send you information after this hearing. **Signing or completing this form is voluntary. You may speak at this meeting regardless of whether you sign or complete this form** (Government Code section 11124).

HEARING LOCATION	HEARING DATE	
Sacramento	18 August 2020	☐ I want to speak at the hearing. ☑ I **DO NOT** want to speak at the hearing.

TYPE OF TAX	
☑ Property Tax	☐ Alcoholic Beverage Tax

SPEAKER'S NAME	TITLE (if applicable)	COMPANY (if applicable)
Robert C. McKee	citizen/taxpayer	

MAILING ADDRESS (street, city, state, zip code)		EMAIL ADDRESS
▓▓▓▓▓▓▓▓		▓▓▓▓▓▓▓▓

TAXPAYER'S NAME (if not the speaker)		ACCOUNT NUMBER
▓▓▓▓▓▓▓▓		

ORGANIZATION	TELEPHONE NUMBER	EMAIL ADDRESS
	(▓▓▓▓)	▓▓▓▓▓▓▓▓

DESCRIPTION OF ISSUES

This 2020 Taxpayers' Rights Hearing issue is the same unaddressed/unresolved property-tax-policy issue presented by taxpayers and tabled (set aside) by the Board Chairman at both the 2018 and 2019 Taxpayers' Rights Hearings.

- the policy issue: ASSESSOR'S DISREGARD OF A REAL PROPERTY CONVEYANCE (an operative public-record deed).
  - taxpayer-position provided by McKee to Board at 2018 Taxpayers' Rights Hearing via McKee-letter-to-Thompson dated 8/9/2018.
  - taxpayer-position presented by McKee to Board at 2019 Taxpayers' Rights Hearing re: McKee-letter-to-Cohen dated 4/1/2019.

Again in 2020, I present herein the taxpayer/citizen position regarding the enrollment of public-record legal-title-real-property:

1) The Civil-Code establishes the right of any person to convey real property as intended.
   - CIV§671, CIV§1039, CIV§1105, CIV§1217.

2) The tax lien securing local real property tax revenue requires the enrollment of legal-title parcels.
   - RTC§2187, RTC§405(a).

3) The assessor must enroll real property according to legal-title-ownership to preserve the tax lien.
   - RTC§405(a), RTC§2187.

4) The BOE Legal Department erroneously advocates an assessor may disregard a conveyance of legal title (a public-record deed).
   - CLD 2017-1, 11April2017; (Yim letter to Crandall, 7/22/2015).

5) Taxpayers have repeatedly requested the BOE convene an Interested Parties Meeting to resolve this BOE policy issue.
   - Taxpayers appeared & contested this erroneous policy at the 2018 and 2019 Taxpayers' Rights Hearings.

6) The BOE Board Members/Chairperson have failed to address this taxpayer-rights and revenue security issue.
   - at 2018 Hearing, Chairperson George Runner tabled this taxpayer issue and then failed to investigate.
   - at 2019 Hearing, Chairperson Malia Cohen tabled this taxpayer issue and then failed to investigate.
     - a suggestion by State Controller (Stowers) to convene an interested parties meeting was tabled by Chair Cohen.
     - taxpayers provided issue-details to Cohen-assigned-staff (John Thiella): results = nothing . . no investigation or report.

7) The resolution of this fundamental policy issue remains unaddressed before the full Board.
   - the "Bureau" refuses to clarify its ambiguous enrollment policy that violates taxpayers' rights & revenue security requirements.
   - long-distance taxpayer appearances before the Board (in Sacramento at significant taxpayer effort) have proven unproductive.
   - future taxpayer-travel to resolve this policy issue deserves/requires unbiased, transparent, & competent BOE counterparts.

8) Taxpayers/citizens request the Board direct the Bureau to hold an "enrollment-of-legal-title" interested parties meeting.
   - this interested parties meeting to be chaired without bias by the Property Tax Department.
   - representatives from taxpayer (Crandall & McKee) and State Controller (tax collectors) to be included as interested parties.
   - said meeting to be scheduled/convened as soon as possible after Covid-19 restrictions have abated.

9) As elevated to the Board, taxpayers require a Board-response to this Property Taxpayers' Bill of Rights request for assistance.

BOE USE ONLY			
COPY PROVIDED TO: ☐ CHAIR	☐ ADVOCATE	☐ BOARD CLERK	☐ SPEAKER

STATE BOARD OF EQUALIZATION

Robert C. McKee   Item # C1

Item Name: Taxpayers' Bill of Rights Hearing

Meeting Date: 8/20/20   Minutes Exhibit #: 8.3

PUBLIC COMMENT