STATE BOARD OF EQUALIZATION
Kent Meyer Item # N

Item Name: Public Comment Not on the Agenda

Meeting Date: <u>11/17/20</u> Minutes Exhibit # <u>11.4</u> PUBLIC COMMENT

Good day Board Members and Controller Yee,

Our firm represents tax payers regarding property tax issues. We advised our clients to vote "no" on proposition 19 on the November 3, 2020 ballot. It was our opinion at the time that the proposition was unconstitutional due to the misleading naming convention and the convoluted multi-issue components of the measure. We believe the measure itself is illegal and should not have been allowed on the ballot pursuant to California Constitution Article II, Section 8(d) which states:

"An initiative measure embracing more than one subject may not be submitted to the electors or have any effect."

Proposition 19 addressed issues covered under but not limited to Revenue and Taxation Code Sections 63.1, 69.3, and 69.5.

The modifications addressed in Proposition 19 were approved by voters in separate ballot initiatives in the 1980's and 1990's. This one ballot measure modified at least four separate ballot measures previously approved.

While certain sections of Prop 19 do provide for additional relief to senior citizens, disabled citizens, and victims of fire damage, it also removes some previous protections from increased supplemental taxes to heirs after their parents' death.

It also does not take into consideration the reason some counties do not participate in the program that allows for base value transfers from one county to another. Smaller counties are at a large disadvantage regarding services and revenues provided to owners that sell small yet potentially very valuable homes in certain areas of the State and transferring low base values along with construction credits to the smaller counties. This proposition creates a major disadvantage and financial burden to those counties regarding fees and services.

If the authors of this bill were truly taking into consideration additional tax relief and benefits to seniors, disabled persons, and fire victims, they should have addressed each of them in separate ballot initiatives rather than attacking and dismembering the benefits of the parent to child and grandparent to grandchild exclusions hidden behind those benefits.

We believe the BOE should be filing suit against the Secretary of State for violating the Constitution by allowing this measure to move forward on the November 3, 2020 ballot.

We look forward to your response and action.

Assessment Counselling Services

Kent Meyer ASSESSMENT COUNSELLING SERVICES 125 Auburn Court, Suite 210 Westlake Village, CA 91362 (805) 374-9500, ext. 231 Fax (805) 374-6777 <u>kmeyer@acstax.com</u> <u>http://www.acstax.com</u>



Property Tax Representation

This e-mail, and any attachments thereto, is intended only for use by the addressee(s) named herein

and may contain legally privileged and/or confidential information. If you are not the intended recipient of this e-mail, you are hereby notified that any dissemination, distribution or copying of this

e-mail or any attachments thereto, is strictly prohibited. If you received this e-mail in error, please

immediately notify the undersigned and permanently delete the original and any copy of this message,

its attachments, and any printout thereof. Thank you.