

**From:** Kent Meyer  
**To:** Meeting Info  
**Subject:** [External] Prop 19 - Parent to Child issues and statute of limitations  
**Date:** Thursday, January 14, 2021 10:44:06 AM

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**Public Comment**

**From:** Kent Meyer  
**Agenda Item:** M1a. Strike Team Reports  
**Meeting Date:** 01/14/21

Good day members of the Board,

Our firm represents tax payers for assessment appeals and ownership issues. Often we have clients who have not filed parent to child claim form and their parents have been deceased for more than 10 years and title is still in the name of the, now, irrevocable trust.

Under current law, they can still file the claim form and no escape taxes should be issued.

Under the future implementation of the law, if they do not move into the house and if they do not file a homeowners exemption claim within one year, upon discovery of the death of the surviving parent the Assessor is obligated to reassess. If this occurs in 2030, for example, and the parents died in 2023, the beneficiaries will be responsible for eight years of escape taxes.

Has this issue been addressed?

Regards,

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*Property Tax Representation*

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