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Agenda Item(s):
M2a1. Legislative Actions

Comment:
I spoke during the meeting but forgot to include one important item. The transfer of tax basis is touted as the great benefit that Prop 19 provides to persons over 55 years of age. My comment here focuses entirely on the question of disability because this proposition is so unfair in so many other ways: While there seems to be some provisions for excluding "severely disabled persons" from the tax reassessment (without specifying how inclusion into this desired category is made) , let us be clear that this proposition is discriminatory in what it does not address. If a person 55 years or older deserves a tax break via their new ability to transfer their tax base to another property of any size, why are disabled persons excluded from that benefit? Such person also get older but they face challenges that neurotypical adults do not throughout their entire lives ! A disabled person of any age should be able to retain the tax benefits and stepped up tax basis for an inherited property AND they should be able to transfer that tax basis to other properties as well. As it stands, my disabled child would have to declare that our home is his primary residence in order for him to retain the tax benefits. But being disabled presents so many challenges that neurotypical adults do not face in terms of being able, for example, to get and retain meaningful employment. My child should be able to transfer that tax basis to other properties in order to take advantage of opportunities like employment that are not locally available. and should my child be unfit for regular employment due to disability, he should be able to make use of an inherited rental property in order to achieve the financial security that so many of us take for granted. Now I am robbed even of that sense of security