



December 17, 2021

**VIA E-MAIL**

The Honorable Antonio Vazquez  
Chair  
California State Board of Equalization  
450 N Street, MIC: 72  
Sacramento, CA 95814

**Re: Amendment of Rev. and Tax. Code Section 155**

Dear Chairman Vazquez:

I am a partner in the law firm of Ajalat, Polley, Ayoob, Matarese and Broege. Our firm focuses primarily on the representation of property taxpayers before county Assessor's Offices and county Assessment Appeals Boards in California. I am writing on behalf of the California Alliance of Taxpayer Advocates ("CATA") to provide CATA's further comments on the State Board of Equalization's ("SBE") legislative project to amend Revenue and Taxation Code Section 155 ("Section 155") and other laws to expand the BOE's authority to extend property tax filing and compliance deadlines in the event of a public calamity.

This letter supplements letters which CATA sent to the SBE dated October 4 and 14, 2021. In those letters, CATA provided input in the development of legislation amending Section 155 and California Constitution, Art. XIII A, Section 2 ("Section 2"), as outlined in the SBE's Formal Issue Paper Numbers 21-001 and 21-002.

Since submitting those letters, and suggested language for amendments to Section 155, CATA has participated in the Interested Parties Meeting conducted by the SBE Staff on November 12, 2021. That recent meeting resulted in the Staff setting forth two draft language options for the amendment of Section 155 as follows:

## **Option 1**

### **RTC 155**

The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for not more than 30 days, or, in case of public calamity, 4060 days. **In the case of public calamity, and upon the request of the assessor or county board, the time fixed in this division for the submission of any document with the assessor or county board that is required to be submitted by taxpayers, may be extended by the board or its executive director for not more than 60 days.** If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor officer or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended. At the request of the assessor or county board, the board may authorize additional 60-day extensions of time in the case of public calamity if, during a regular public meeting of the board, it is shown that a subsequent extension is necessary.

## **Option 2**

### **RTC 155**

The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for not more than 30 days, or, in case of public calamity, 4060 days. If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor officer or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended. The board may authorize additional 60-day extensions of time in the case of public calamity if, during a regular public meeting of the board, it is shown that a subsequent extension is necessary.

The Options contain identical language other than that which is highlighted in Option 1. As noted in earlier correspondence the underlined portions of the foregoing were suggested by the California Association of Clerks and Election Officials (“CACEO”) in the CACEO’s September 16, 2021 letter to SBE Chair Vazquez. Though it does not contain CATA’s suggested language giving taxpayers the right to petition the SBE for the grant of extensions for a particular county, Option 1 still allows for such taxpayer relief when requested by the county assessor or county board.

CATA believes that Option 1 removes any objections raised by the CACEO and California Assessors Association (“CAA”) regarding the potential problem of multiple deadline extensions to multiple taxpayers. Any concerns regarding processing problems occasioned by extending taxpayer deadlines can certainly be addressed as part of the SBE’s decision making process regarding the grant of an extension of any particular deadline. Further, a county-wide extension of time will

eliminate the individual taxpayer requests for relief from the penalty or default situations that besieged both the assessors and county boards during the pandemic. Based on the foregoing, CATA supports the language contained in Option 1.

CATA believes that the language in Option 1 falls within the intent of SBE Issue Paper Number 21-001 by providing deadline relief to taxpayers pursuant to the SBE's authority to extend time periods in Division 1 of the Revenue and Taxation Code. It seems appropriate and equitable that the same public calamities that necessitate additional time for the assessor and county boards to comply with deadlines should also allow for additional time for taxpayers to comply with deadlines imposed on them. Though it leaves it to the county assessor and county board to request such extensions on behalf of their constituent taxpayers, CATA believes that those government officials will judiciously execute their fiduciary duties to the taxpayers in their jurisdiction.

The suggested language is also intended to limit the grants of subsequent extensions of time for a specific public calamity by requiring the SBE to hold a public hearing to determine whether a subsequent extension of time is needed before authorizing such extension.

Finally, CATA supports the language suggested by staff for a new Section 155.1 for the reasons noted above.

Sincerely,



Richard J. Ayoob, Member  
California Alliance of Taxpayer Advocates

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cc: The Honorable Malia Cohen  
The Honorable Ted Gaines,  
The Honorable Michael Schaefer,  
The Honorable Betty T. Yee, State Controller, c/o Deputy Controller Yvette Stowers Henry Nanjo,  
Brenda Fleming, Executive Director  
Catherine Taylor, Chief, Board Proceedings and Support Services Division  
Angie Berry, Senior Specialist Property Appraiser, Property Tax Department  
California Assessors' Association  
California Association of Clerks and Election Officials  
CATA Board of Directors