



# CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

December 28, 2021

The Honorable Antonio Vazquez  
Chairman  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0072

**RE: BOE Proposed Amendments to GC 15620 and RTC 155.1,  
Property Tax Deadlines Impacted by COVID-19 Pandemic**

Dear Mr. Vazquez:

On behalf of the California Assessors' Association (CAA), I am writing to inform the Board of Equalization (BOE) that the CAA has voted to **oppose** the BOE's proposed amendments pertaining to Government Code, Section 15620 and Revenue and Taxation Code, Section 155.1.

This matter was recently discussed at length during the CAA's Legislative and Executive Committee meetings wherein the Assessors raised concerns over the BOE's proposed language changes. While the Assessors welcome assisting taxpayers who are in need of relief, we believe the necessary flexibility over property deadlines is already achieved through the rules that are currently in place. Thus, the proposed changes are superfluous.

We appreciate the BOE seeking our input and we agree that it is important to ensure taxpayers have flexibility during times of crisis. In light of the Governor's actions in 2020 which provided flexibility for deadlines, and in balancing these individual taxpayers' needs with the needs of the community as a whole, the CAA does not believe additional statutory changes are needed at this time.

Sincerely,

Ernest J. Dronenburg, Jr.,  
CAA President  
Assessor, San Diego County

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