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November 5, 2021

Via Electronic Mail

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

Re: Amendment of Rev. and Tax. Code Section 155
Amendment of Government Code Section 15620
Amendment to California Constitution, Art. XIII A, Section 2
November 12, 2021 Interested Parties Meeting/Teleconference
Property Tax Deadlines Impacted by COVID-19 Pandemic

Dear Chairman Vazquez:

We are Partners at the law firm of Pillsbury Winthrop Shaw Pittman LLP, and we write to express our support for two very important initiatives: first, the State Board of Equalization's ("BOE") legislative project to expand the BOE's authority to extend property tax filing and compliance deadlines in the event of a public calamity by amending Revenue & Taxation Code section 155 ("Section 155") and other laws; and second, the letter submitted to the BOE by the California Alliance of Taxpayer Advocates ("CATA") in October 2021, which sets forth suggested language for the Section 155 and other amendments.

Our practices primarily focus on California property tax matters. As such, we often prepare and submit various filings on behalf of property taxpayers, including assessment appeal applications, applications for base-year value transfers, claims for exemptions, and claims for refund. I also handle all types of matters and hearings before county assessment appeals boards and county boards of equalization.

During the COVID-19 Pandemic, other members of my firm and I experienced the many problems that are caused when a major public calamity disrupts the regular operation and conduct of the property tax system. Some of the problems that we encountered were:

- (1) Due to the closure of government offices, the inability to file reports, claims and other required documents with assessors' offices, assessment appeals boards, tax collectors' offices and auditor-controllers' offices in order to meet applicable filings deadlines.

- (2) Difficulties in processing documents, reports, claims and other required documents through assessors' offices, assessment appeals boards, tax collectors' offices and auditor-controllers' offices in a timely manner, which either resulted in such documents being rejected or significantly delayed to the point of being ineffective.
- (3) Difficulties in obtaining documents and information from assessors' offices and other county offices such as updates, reports, workpapers, or other pertinent information needed to determine whether taxpayer action is required.
- (4) Difficulties, due to office closures or delays in the mail, in timely obtaining notices, bills, and other time-sensitive information that required taxpayer action within a specified period of time.

We recognize that government authorities made a concerted effort to help property taxpayers who were attempting to meet deadlines like those discussed above during the recent Pandemic. Such efforts included granting short time extensions and seeking emergency proclamations from the Governor's Office. While these extensions were helpful, in several cases they were either not long enough or did not otherwise help taxpayers to avoid missing deadlines, and as a result, valuable taxpayer rights afforded by California's property tax system were forfeited.

For several reasons, we support amending Section 155 to increase the BOE's authority to extend property tax deadlines in the event of a public calamity. First, as the agency charged with overseeing the equalization of property tax functions statewide, the BOE is uniquely equipped to ensure that emergency extensions are provided to all parties in an appropriate, uniform, and helpful manner. In addition, more so than the Governor's Office or any other state agency, the BOE is knowledgeable about property taxes and can use this expertise to craft emergency relief relating to property tax deadlines that is consistent with California's laws and local practices. Further, granting the BOE more authority over deadline extensions will avoid the need to approach the Governor's Office for assistance during a public calamity when the Governor is preoccupied with other significant concerns.

While we support increasing the BOE's authority to extend property tax compliance deadlines, I would note one concern. Revenue & Taxation Code section 1604(c) provides that property taxpayers' assessment appeals are to be heard within two years of the date they are filed. This is an important provision which ensures that taxpayers' appeals do not languish for years awaiting a hearing. While there may be good reasons for extending this two-year deadline during a public calamity, such extensions should be limited in order to avoid excessive delays in bringing assessment appeals to hearing. Any statutory amendments giving the BOE authority to extend deadlines during a public calamity should be written so as to curb excessive time extensions and, in particular, to require a public hearing for additional extensions once the public calamity has passed.

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We have reviewed the statutory amendments that CATA proposed to the BOE in CATA's October 2021 letter, and we believe they address the concern mentioned above. We support those amendments and urge the BOE to include them in proposed legislation to be introduced before the California Legislature in January 2022.

We appreciate the opportunity to participate in the Interested Parties process relating to statutory amendments that will give the BOE more authority to extend property tax deadlines during a public calamity.

Sincerely,



Breann E. Robowski, Partner
Pillsbury Winthrop Shaw Pittman LLP



Craig A. Becker, Partner
Pillsbury Winthrop Shaw Pittman LLP

cc: Honorable Malia Cohen, Member
Honorable Ted Gaines, Member
Honorable Michael Schaefer, Member
Honorable Betty T. Yee, State Controller, c/o Deputy Controller Yvette Stowers
Henry Nanjo, Acting Chief Board Proceedings
California Assessors' Association
California Association of Clerks and Election Officials
CATA Board of Directors