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August 18, 2021

Board of Equalization
Legal Department
Office of the Chief Counsel
Mr. Henry Nanjo

PO Box 942879
Sacramento, CA 94279-121

Subject: Rule-making 462.540 proposition 19

Dear Mr. Nanjo

My wife and I sold our home to retire close to our grandchild and be part of his life and family. This became more necessary with the burden COVID added to our life, so the residence we sold in October 2019 had to be quickly replaced in chaotic 2020 with one close to our grandchild.

All along we assumed we are the intended beneficiaries of proposition 19, and we felt more assured by your memorandum of January 8, 2021 to the board. The memorandum analyzed the intent of the vote on this proposition. It clearly stated that the proposition intended to cover sales and purchases of replacement residences concluded within two years of the sale of the primary residence. The date of April 1, 2021 is when "the tax base transfer" is to be effective. The memorandum confirmed on page 4, Q1 & A1, That neither the sale nor the purchase of replacement residence needs be after April 1, 2021. This interpretation is the grounds we are standing on here.

Your memorandum is an honest legal analysis but also ethical and moral interpretation of the intent of voters of proposition 19. Any deviation from this analysis is nothing but the State's violation of voters wishes and the passions and emotions that passed proposition 19.

Rule-making 462.540 will deprive us along with the majority of California's fire Victims from the intent and benefit of proposition 19, simply because we didn't wait till April 1, 2021 to buy a replacement residence. How honest and realistic this rule is? Are the victims assumed to have stayed on the street till April 1, 2021 since 2018 start of multi year devastating California fires?

If you proceed with the Rule-making process as planned for August 24-25 hearing, and issue Property Tax Rule 462.540 as written you will be unfaithful to voters.

Finally, we have no plans to stop pursuing the true implementation of proposition 19 as the voters intended.

Sincerely,

Jina Kazzaz
Dil Kazzaz

Handwritten signatures of Jina Kazzaz and Dil Kazzaz in black ink.

Cc:

Members of the Board of Equalization
Mr. Gavin Newsom, Governor
Mr. Rob Bonita, California Attorney General
Mr. Steven Glazer, state senate, Dis 7
Ms. Rebecca Kahan, state Asse. Dis 16