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December 1, 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

Reference: Our letter of August 18, 2021 to your office

Dil's letter of August 25, 2021 to the California A.G. , copied to your office

Dear Mr. Nanjo

Our above referenced letter to your office went unanswered.

So, this is a continuation of our objection to the Rulemaking of proposition 19. As proposed the Rules are against the wishes of the voters and do not have the backing of the Boards Legal arm as outlined in your Memorandum of January 8, 2021 to the Board.

Again, the issue is Subdivision (b) - Base year value transfer.

Your analysis provides for benefit inclusion to homeowners who sold or lost a home and bought replacement in the two years prior to the proposition's passage. While the Board wants to exclude from the benefit all those homeowners who lost or sold homes in the prior two years but didn't wait till April 1, 2021 to buy a replacement. The Board's position is purely

motivated by collecting more taxes with no legal basis while yours is based on evaluating the text of the proposition through legal analysis.

This inclusion/exclusion is so important that it has been the first issue in all relevant documents of this Rulemaking.

From your January 8, 2021 Memorandum, I highlight here what you stated as the basis of your analysis that is presented in the form of Q & A.: You said that " In answering these questions, we employ well-settled canons of statutory construction (Persky v. Bushey (2018) 21 Cal. App. 5th 810, 818-819 [rules of statutory construction also apply to interpretation of constitutional provisions]). This is a powerful statement yet it is ignored. This Memorandum proved to be so damaging to the Rulemaking process that it was excluded from the "List of Relied Upon Documents" in the latest edition of the Rules which bears your signature, dated November 16, 2021.

The fact is that earlier attempts to pass propositions similar to proposition 19 have failed but finally did in 2020 when sympathy for the prior two years of massive California fires victims emotionally moved voters to pass it. Now on the back of these victims proposition 19 will collect more taxes from its other provisions while denying the benefit to fire victims who were the force behind it's passage. How sad!

Here you have the voices of two Californians but soon, if necessary, we will add the voices of thousands who are in our situation but remain unaware of the denied benefit voters gave them in proposition 19.

Who knows, We may succeed in stripping the B.O.E.'s power of interpreting voters' tax measures for reasons clearly exposed here. Sadly, the so-called "Taxpayers Advocate Office" contribution was only to defend the Board rather than the Taxpayers.

Mr. Nanjo, we are addressing you again to please take this opportunity while it lasts to defend the people, the law and your professional standing. Remove your name as "The Chief Counsel" from these scandalous Rules.

Sincerely,

Jina Kazzaz
Dil Kazzaz

Cc:

Members of the Board of Equalization

Mr. Rob Bonita, California Attorney General - pursuant to our letter of 8/25/21 to you.

Mr. Steven Glazer, state senate, Dis 7

Ms. Rebecca Kahan, state Asse. Dis 16

Ms. Lisa Thompson, Taxpayers Advocate, B.O.E.