

From: May 29, 2020 Board Meeting-Public Comment
To: Srinivasan, Indhubala (Indhu)
Subject: [External] May 29, 2020 Board Meeting-Public Comment
Date: Tuesday, June 9, 2020 3:26:37 PM

STATE BOARD OF EQUALIZATION



Robert Nakamae Item # M1

Item Name: Impact of Covid-19 on PT Admin.

Meeting Date: 6/09/20 Minutes Exhibit #: 6.25

PUBLIC COMMENT

Name: Robert Nakamae

E-mail Address:

Phone:

Agenda Item(s):

M1a. Working Group Report - 1: 571 Property Statement May 7 Filing Deadline Relief

Comment:

****REVISED COMMENTS**** I oppose option 2. The Governor's Executive Order already extended the filing deadline from May 7 to May 31. The Board need not take any further action to extend the filing deadline beyond May 31. With respect to the 571L business property statement filing deadline, RTC section 441(a) requires certain taxpayers to file the statement. RTC section 155 authorizes the Board to extend time for the performance of an act by the assessor or county board. It does not give the Board authority to extend time for the performance of an act by the taxpayer. And this is precisely what we are talking about – the filing of a form by the taxpayer, not the acceptance of the form by the assessor. RTC section 463 says that if the 571L is filed late, a penalty shall be added to the roll. So once the 571L is late, the RTC mandates imposition of the penalty. It is a statutory requirement. RTC section 155 does not permit the Board to extend a taxpayer deadline. That is clearly stated in the statute and there is no need to review the legislative history. Thank you.

From: May 29, 2020 Board Meeting-Public Comment
To: Srinivasan, Indhubala (Indhu)
Subject: [External] May 29, 2020 Board Meeting-Public Comment
Date: Tuesday, June 9, 2020 12:14:24 PM

Name: Robert Nakamae

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Agenda Item(s):

M1c. Working Group Report – 3: Section 170 Disaster Relief for COVID-19 Calamity

Comment:

I am a Deputy County Counsel with the County of Santa Clara. I have represented our County Assessor since 2006. I support option 4 on your published agenda – do nothing; maintain status quo. The law starts with the California Constitution. The Legislature's power to tax property in California is constitutionally derived. For reassessments due to misfortune or calamity, the Article XIII Section 15 of the California Constitution requires physical damage. Please adopt option 4. Thank you.