



From: May 29, 2020 Board Meeting-Public Comment
To: Srinivasan, Indhubala (Indhu)
Subject: [External] May 29, 2020 Board Meeting-Public Comment
Date: Friday, May 29, 2020 9:20:10 AM

Item Name: Impact of Covid-19 on PT Admin.Meeting Date: 6/09/20 Minutes Exhibit #: 6.29

PUBLIC COMMENT

Name: Robert Slavin, President Assessment Counselling Services

E-mail Address:

Phone:

Agenda Item(s):

N. Public Comment on Matters Not on the Agenda

Comment:

Members of the Board, As you are all aware, the Assessor has a constitutional duty to assess all business personal property, fixtures and improvements unless there is an exemption or exclusion. Due to the current pandemic conditions caused by COVID-19, many businesses have been closed or operating at limited capacity for an extended period. While restrictions on businesses are loosening and allowing for them to reopen, additional requirements are being initiated to enforce social distancing and the personal protection of business patrons and staff. Many businesses have installed, as a requirement or by choice, protective shields at registers and service counters to act as barriers to protect employees and patrons from catching or transmitting the virus. Other modifications to structures and fixtures will most likely be made for these same prophylactic reasons to a variety of properties such as theaters, sports venues, malls, hotels and restaurants, for example. These modifications will be determined to be personal property, fixtures, or structure by the Assessor. While some of these enhancements may be easily removed, some may also be easily reinstalled. It is doubtful, for example, that point-of-service shields will be discarded when removed, but instead placed in storage for future use if necessary. While our current situation is not expected to last forever, some medical and health officials have warned of the possibility of a COVID-19 resurgence in the fall and winter. In addition, after this latest pandemic, we all need to be mindful and prepared for future health and safety concerns. In the "new world" we will all face after the stay at home order is lifted, there is an expectation from the public and employees that steps will be taken to protect their health. Businesses will need to instill confidence that they provide a safe and healthy environment for consumers and their employees to rebuild our economy. These safety enhancements which are either voluntarily undertaken or mandated by law should be encouraged, by our state and local governments, and should not be subject to an ad valorem tax. The costs associated with these business enhancements are necessary to grow our economy and should not be discouraged by an additional tax when they are accommodating the business to protect people. We would like to request that the Board petition the Legislature to amend the property tax laws to exempt all personal property, fixture and improvement costs used to protect the public and employees from health-related transmissible diseases. Thank you for your consideration.