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ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MIKE SCHAEFER
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January 19, 2021

Honorable Toni G. Atkins
Senate President pro Tempore
State Capitol, Room 205
Sacramento, CA 95814

Honorable Anthony Rendon
Speaker of the Assembly
State Capitol, Room 219
Sacramento, CA 95814



Meeting Date: 01/15/2021

Minutes Exhibit: 1.37

/s/ Catherine Taylor

Catherine Taylor, Chief Board Proceedings
and Support Services

Subject: Urgent Support for Proposed Legislation Implementing Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020.*

Honorable President pro Tempore Atkins and Honorable Speaker Rendon:

We, the Members of the State Board of Equalization, are writing to you in support of the proposed legislative package for the effective implementation of Proposition 19. The Board of Equalization (BOE) and the California Assessors' Association (CAA) have worked tirelessly over the last few months to develop the draft legislation, and on January 14-15, 2021 the Board held a public policy hearing with detailed reports on all aspects of the package. The package includes three key statutes needed to implement Proposition 19 by the constitutional deadlines: Section 63.2 *Parent-Child and Grandparent-Grandchild Exclusions* by February 16, 2021; Section 69.1, *Wildfire and Governor Declared Natural Disaster Base Year Value Transfers* by April 1, 2021; and Section 69.6, *Seniors and Disabled Base Year Value Transfers* by April 1, 2021.

At the January 14-15 Board meeting, we received testimony from many taxpayers who are concerned about the impacts of Proposition 19 on their families. As such, we want to emphasize the urgency of this legislation so that the new law can be implemented statewide in an effective and uniform manner that ensures taxpayers' rights are protected and that they are treated fairly and understand the parameters impacting transfers of their homes and property. The first deadline


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affecting parent-child and grandparent-grandchild property transfers is less than 30 days from now. As such, we humbly urge you to consider and approve the proposed package, or an abbreviated form of it, as soon as possible before the deadline.

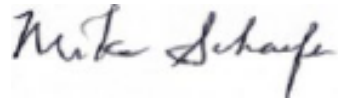
We are proud of the collaborative effort of the BOE and CAA in preparing the implementation legislation submitted for your consideration. The Board's Executive Director Brenda Fleming and the California Assessors' Association established highly effective and committed "Proposition 19 Strike Teams", composed of state and local subject matter staff experts to accomplish the implementation workload. Currently, they are preparing a dozen forms and formal guidance and instructions in Letters to Assessors – for publication and availability on or before February 16, 2021 to ensure that the thousands of parent-child and grandparent-grandchild property transfers across the state are properly handled. Once the statutes are enrolled, the Board will commence emergency rulemaking to ensure its provisions are efficiently and effectively administered.

Please feel free to contact the Vice Chair or me or our Executive Director, Ms. Fleming, for any information or assistance as these proposals move through the legislative process. Our Team is ready and available to work with you at your convenience. We look forward to collaborating with you and are fully committed to ensure that every aspect of Proposition 19 is implemented successfully and in a timely manner.

Sincerely,



ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District



MIKE SCHAEFER, Vice Chair
Board of Equalization, 4th District

cc: Honorable Ted Gaines, Member, Board of Equalization, District 1
Honorable Malia M. Cohen, Member, Board of Equalization, District 2
Honorable Betty T. Yee, State Controller
Ms. Yvette Stowers, Deputy State Controller
Ms. Brenda Fleming, Executive Director, Board of Equalization
Honorable Ernest J. Dronenburg, President, California Assessor's Association
Honorable Jeffrey Prang, Chair, Legislative Committee, California Assessor's Association