

From: January 14-15, 2021 Board Meeting-Public Comment
To: Meeting Info
Subject: [External] January 14-15, 2021 Board Meeting-Public Comment
Date: Wednesday, January 13, 2021 10:36:47 AM



Public Comment

From: Sandra
Agenda Item: M1a. Strike Team Reports
Meeting Date: 01/14/21

Name: Sandra
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Agenda Item(s):

M1a1. Legal Analysis of Current Law & Applicable Guidance
M1a2. Proposition 19 and Implementation Planning Matrix
M1a5. Implementation Forms and Processes

Comment:

Under prop 58, currently, a claim for exclusion from reassessment for a parent to child transfer will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for the property, even if was not filed with 3 years of the change of ownership. My understanding is that taxpayers will still have 3 years to file the exclusion for a transfer that occurred before Prop 19 is implemented (such as a death prior to 2/16/21) in order to obtain retroactive exclusion from reassessment, otherwise it will only be prospective relief. Will the rule regarding timely filing also continue to allow the timely filing of a Prop 58 claim within 60 days of the notice of supplemental or escape assessment in order to obtain retroactive relief, even if that 60 day period would take us beyond 2/16/21?