



CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS

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December 14, 2021

VIA E-MAIL

Ms. Angie Berry
Senior Specialist Property Appraiser
Property Tax Department
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-007

Dear Ms. Berry:

CACEO COMMENTS RE: UPDATED DRAFT LANGUAGE FOR REVENUE AND TAXATION CODE 155

Members of the Assessment Appeals Work Group of the California Association of Clerks and Election Officials (CACEO) appreciate this opportunity to provide you with our input with regard to the updated draft of possible amendments to RTC 155. As you know from our earlier correspondence and the testimony by our members at the State Board's hearings on this issue, CACEO supports amending Revenue and Taxation Code 155 in a narrowly limited manner affecting the administrative deadlines imposed on the assessor and county board and opposes amending the code section to permit extension of taxpayer deadlines contained in Division 1 of the code.

Our Workgroup met last week to discuss the three updated options set forth in the attachment to your December 3 email to stakeholders. Our members voted to recommend that your Board pursue legislation containing only Option 2, which reads as follows:

The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for not more than 30 days, or, in the case of a public calamity, 40 ~~60~~ days. If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor ~~officer~~ or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended. The board may authorize additional 60-day extensions of time in the case of public calamity if, during a regular public meeting of the board, it is shown that a subsequent extension is necessary.

We believe that, in the case of a public health calamity, a longer extension than 60 days would be appropriate, and your Board may wish to consider inserting language into the code section to reflect that. Nonetheless, we can accept renewable 60-day extensions contained in Option 2 if that is the will of your Board.

The approach suggested in Option 2 is very much in keeping with the language CACEO members proposed in our letter to the Board dated September 16, 2021. This is an appropriately targeted approach that directly addresses the frustrations expressed by your Board Members when clerks of the board of supervisors sought relief under Section 155 in 2020. The Board understood the need for longer relief but could only grant a one-time 40-day extension to the two-year deadline contained in RTC 1604(c), recognizing that under a communicable disease pandemic such as that of COVID-19, only longer relief, or additional deadline extensions were necessary. The Board again expressed the same frustrations when they directed staff to develop possible legislative language to amend RTC 155.

The approach in your Option 2, like our own earlier suggested language, limits relief only with respect to administrative deadlines that apply to the two county entities named in Section 155, the assessor and the county board. It does not, and should not, extend to the public, nor to any other agencies. As we've noted in our earlier communications to the Board, the property tax *system* is exactly that, a system. And it's one that involves numerous tightly integrated processes administered by no fewer than four separate county agencies. A grant of authority to extend taxpayer filing periods or other binding obligations could create chaos and make county government, not just inefficient and more costly, it would cause serious malfunctions in that process. And this would not benefit the public at large, including taxpayers, in California.

Lastly, we note that RTC 155 is currently mirrored by the provisions of RTC 155.3 regarding State Controller oversight with respect to granting emergency time extension relief for county auditor-controllers and treasurer-tax collectors. This mirror language leads our Association to believe that the Legislature intended that the Controller have the same degree of emergency relief authority for the local county agencies covered in that statute.

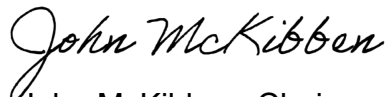
Angie Berry
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Before the State Board goes forward with a significant proposal regarding taxpayer deadlines relating to assessors and county boards, the State Board should consider the views of the State Controller in the larger policy decision of to what extent, if at all, taxpayer deadlines should be subject to time extension for county auditor-controllers and treasurer-tax collectors. This consideration is consistent with our previously stated view that the local county property tax system as a *whole* must be taken into account when discussing RTC 155.

Nonetheless, we recognize that there are times when some taxpayers need some relief. It is our opinion that existing law contained in the Government Code in the Emergency Services Act (Chapter 7 of Division 1 of Title 2) gives the Governor the authority to provide appropriate relief for taxpayers under a proclaimed emergency, as described in Chapter 7. The Governor has repeatedly used this emergency authority to address various aspects of government operations and public obligations since March of 2020. Additionally, at least one section in that act has been used by counties to grant the public relief from other existing statutes at the county level. Section 155 could either include a reference to the Emergency Services Act or, if the State Board Members believe that that act is not sufficiently on-point, we recommend that your Board pursue legislation to make any necessary refinements in the Emergency Services Act to provide the desired relief.

Again, thank you for this opportunity to express our views on amending Section 155.

Sincerely,



John McKibben, Chair
CACEO Assessment Appeals Work Group

JM:sg

c: Brenda Fleming, Executive Director
David Yeung, Deputy Director, Property Tax Department
Members, CACEO Work Group