

**From:** July 25-26, 2023 Board Meeting - Public Comment  
**To:** Meeting Info  
**Subject:** [External] July 25-26, 2023 Board Meeting - Public Comment  
**Date:** Monday, July 24, 2023 11:55:36 PM

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Agenda Item(s):

4-BWGEX. Current Challenges and Issues from Advocacy  
Educational  
and Financial Perspective

Comment:

Hello, I don't know if you plan to address this issue or not but I wanted to make you aware of my personal situation with Prop 19, and the Homeowners Exemption. I would like to protest the one year time to file the homeowners exemption to qualify for retroactive relief from the Prop 19 claim for reassessment exclusion for transfer between parent and child. It's unfair that I should be taxed at full market rate on a parent child transfer because I didn't file the homeowners exemption within one year. There was limited information on the homeowners exemption form and it did not mention anything about Prop 19 and the requirement that it is a second form that is needed to qualify for the claim for reassessment exclusion for transfer between parent and child. Long story short, I didn't file the Homeowners exemption within one year of my Mother's passing. I only filed the form for the claim for reassessment exclusion for transfer between parent child on May 21, 2021. I didn't find out about the homeowners exemption requirement for the Prop 19 claim for reassessment exclusion until I received a denial on my claim more than one year later, I received the denial on June 14, 2022. I received supplemental tax bills for roll year 2020, and 2021 with the base value reassessed to fair market value. I have lived at my Mother's house and its been my primary residence since 2018. I refiled the claim for reassessment exclusion on Sep 16, 2022, and filed the homeowners exemption on Aug 4, 2022. I was granted only prospective relief for roll year 2022. This is the exact same facts as example 15 in the lta23007.pdf - "Addendum to the Initial Statement of Reasons for California Code of Regulations, Title 18, Section 462.520, Exclusion from Change in Ownership – Intergenerational Transfers" I am hoping that the BOE is aware there are homeowners in this situation and they would modify the rules again to allow for retroactive relief for transfers where the claim for reassessment exclusion for transfer between parent and child were filed within one year of transfer, and the transferee was already living at the home before and at the time of transfer and continued to live there as their primary residence, but the Homeowners Exemption was file later than one year but within 60 days of any supplemental tax bill.

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