

BOARD OF EQUALIZATION – TAXPAYERS’ BILL OF RIGHTS HEARING
August 20, 2025

Written Testimony For Submission

My name is Tanja Barnes, and I am the Trustee of the Agnes H. Barnes Revocable Trust.

In lieu of public testimony, I am submitting this written statement and accompanying 12-page personal report for the record. Due to work obligations, I’m unable to attend in person. Still, I could not let this moment pass. It is especially significant as it falls just one day after the five-year commemoration of my mother’s passing on August 19, 2020.

I speak today not only as a trustee managing the legacy of my mother’s estate but as a frontline worker at the California DMV, an agency people love to joke about. But here’s the truth: we help millions of Californians every year secure what they need to move forward in life: the ability to drive, to work, to establish their identity, to access benefits, and to have a legal presence in this state. We serve people across language barriers, ethnicities, disabilities, and life stages. We don’t hide behind layers of bureaucracy. We show up, face-to-face, every day. That’s what public service is supposed to look like. And all I ever asked was for Los Angeles County to show up for me and my family in the same way.

Instead, I spent 1,538 days — *more than four years* — fighting to recover a refund of \$5,253.50. This was a property tax payment assessed in error, which I paid under protest just to close escrow. The Parent–Child Exclusion was approved, the assessment was reversed, and the refund was acknowledged. Yet the check was not issued until just a few days ago, in mid-August of 2025.

During that time, I faced public servants and elected officials who passed the buck, shifted blame, and pointed fingers but never took accountability. The Los Angeles County Assessor’s Office, the Treasurer and Tax Collector, the Auditor–Controller, Stewart Title, and even several elected representative’s offices passed the issue around like a hot potato. No one took ownership. No one followed through. And most devastating of all: no one ever tried to fix the problem.

So I reached out to the office of Los Angeles County Supervisor Lindsey Horvath and received only an auto-responder but no follow-up from an actual human being. It wasn't until I mentioned I would testify publicly that a point of contact was assigned and someone was sent to make a few phone calls. That response came far too late to be meaningful and it shouldn't take the threat of public testimony to trigger basic constituent service.

I also contacted State Controller Malia Cohen's office through her website's portal, seeking help for what had clearly become a complete breakdown of financial accountability at the local level. As a fellow state employee, it was especially disheartening not to receive a response, especially when her name and the seal of her office are on my paychecks. I say that with genuine respect, and with the hope that hearing my story today helps close the gap between taxpayers and the institutions meant to serve them.

It started with a technical mistake: an incorrect property tax assessment that should have been resolved quickly. The Parent-Child Exclusion was approved, the assessment was reversed, and the County acknowledged a refund was due. But instead of being corrected promptly, my effort to recover that refund became a years-long ordeal. What began as a clerical error ultimately became a systemic failure that caused real harm. The estate incurred thousands in legal fees because I was dragged into litigation by beneficiaries who wrongly believed I had mismanaged the estate. That false narrative was born in part from the County's inaction. And defending myself took a deep emotional toll.

But I couldn't give up. Because this wasn't just about money. It was about honoring my mother's final wishes and fulfilling my duty as trustee with integrity.

While my written report meticulously documents every failure point of this system, my journey has moved me beyond focusing on what went wrong to advocating for what can be done right. It's not about blame; it's about building a better system. The solutions I'm proposing are not abstract, they are clear, practical, and immediately actionable. I respectfully refer you to the full report for the detailed analysis and supporting data, but in a nutshell, I am suggesting the Board consider:

- **A unified refund tracking system** — so taxpayers aren't forced to chase different departments for answers, and both staff and the public can see the real-time status

of a refund.

- **A dedicated refund ombudsman** — a single Point of Contact whose job is to prevent cases like mine from falling through the cracks, and to ensure families have an advocate when problems arise.
- **Enforceable refund timelines** — because without clear deadlines, “acknowledged” refunds can sit for years. Families deserve certainty, not indefinite delay.
- **Cross-departmental data integration** — so Assessor, Tax Collector, Auditor, and Title offices aren’t passing taxpayers around like a hot potato. The information should move, not the person.

These suggestions are the bare minimum a functioning, modern public system should offer.

My quest for the refund has been exhausting. But I hope that by telling my story, I can spare others from enduring the same fate.

Finally, I want to thank the people who stood with me when others would not: Solen Ronarch and the offices of Assemblymember Jesse Gabriel; Amy Hendrickson and Lisa Thompson from the Taxpayers’ Rights Advocate office; and Lacey Baysinger from the Office of State Controller, Local Government Programs and Services Division. Their support was more than helpful, it was healing. They reminded me that public service can still mean something.

Thank you for allowing my voice and my mother’s legacy to be heard today.

####

LOS ANGELES COUNTY'S FOUR-YEAR FAILURE TO REFUND

TAXPAYERS' BILL OF RIGHTS HEARING
AUGUST 20, 2025

PREPARED BY
TANJA BARNES, TRUSTEE
AGNES H. BARNES REVOCABLE TRUST

I. Executive Summary.....	1
II. Background: The Erroneous Assessment & Initial Delay.....	1
III. Systemic Breakdowns & Lack of Accountability (2021-2025).....	2
A. Internal Disconnect Within the Los Angeles County Assessor’s Office.....	2
B. The Los Angeles Treasurer and Tax Collector’s Misinformation Collector’s Misinformation and Mail Error.....	2
C. Failures by Stewart Title & Pervasive Lack of Accountability.....	3
D. Constituent Service Gaps in LA County Supervisor Lindsey Horvath’s Office..	4
IV. Impact on the Trust.....	4
A. Significant Legal Fees.....	4
B. Prolonged Estate Administration.....	5
C. Lost Opportunity.....	5
V. Impact on the Trustee.....	5
A. Considerable Family Conflict.....	5
B. Immense Personal Stress and Humiliation.....	5
VI. Compensation for Documented Harm and Systemic Failure.....	6
VII. Systemic Solutions.....	7
A. Create a Unified Refund Tracking System.....	7
B. Implement a Dedicated Refund Ombudsman.....	7
C. Enforce a Strict Refund Processing Timeline.....	8
D. Enhance Interdepartmental Data Integration.....	8
VIII. Request for Audit and Oversight.....	8
IX. Broader Legislative Reform.....	8
X. Conclusion.....	9

I. Executive Summary

This report details a four-year struggle to secure a property tax refund of \$5,253.50 owed to the Agnes H. Barnes Revocable Trust by Los Angeles County. Despite clear entitlement and relentless follow-up from me (the Trustee) and legal counsel, the refund was delayed by a maze of administrative breakdowns, poor communication, and a lack of coordination between key agencies. What should have been a straightforward process instead became a multi-year ordeal that cost thousands in legal fees, caused unnecessary emotional and financial stress to the estate's beneficiaries, and exposed critical flaws in the county's systems.

This case is not just about one refund. It's a case study in how a fragmented, siloed system can fail taxpayers, especially those acting in fiduciary roles, navigating estate administration, or grieving the loss of loved ones. My experience underscores the need for process modernization, cross-departmental accountability, and better support systems for the taxpayer.

II. Background: The Erroneous Assessment & Initial Delay

Five years ago, almost to the day, on August 19, 2020, my mother, Agnes H. Barnes, passed away. As Trustee of her estate, I was tasked with managing her only asset: the family home in Van Nuys, California (APN- [REDACTED]).

On October 10, 2020, I filed a Parent-Child Exclusion claim (Proposition 58) with the Los Angeles County Assessor's Office to prevent the property from being reassessed at a higher tax rate.

Despite the timely filing, the Assessor's Office took over eight months to approve the exemption, finally doing so on June 1, 2021. During that time, on April 1, 2021, a supplemental property tax bill for \$5,253.50 was triggered based on an erroneous reassessment. With the home in escrow, I paid the bill under protest in May 2021 to ensure the sale could close by May 31, 2021. This decision was based on assurances from both Stewart Title and my realtor that a refund would be forthcoming. The tax payments were made via escrow checks on June 8, 2021.

When the Parent-Child Exclusion was finally approved on June 1, 2021, the day after closing, the Assessor's Office stated in writing that "Corrected tax bills and/or refunds will be issued." The refund seemed inevitable to me. But it was not forthcoming.

III. Systemic Breakdowns & Lack of Accountability (2021-2025)

The period following the erroneous payment and exclusion approval was characterized by a series of profound administrative failures and a pervasive lack of accountability across multiple Los Angeles County agencies and private-sector partners.

A. Internal Disconnect Within the Los Angeles County Assessor's Office

After I paid the supplemental bill, and received the approval letter, I followed up with the Assessor's Office, only to be told multiple times that there was "no record" of my payment and no refund on file. This was baffling. I had paid the tax, the exclusion had been approved, and the bill had been voided. Yet there was no system in place to reconcile those facts and issue a refund.

Years later, in July 2025, Robert Isozaki, Special Assistant of Public Affairs, explained that the Assessor's internal departments were operating in silos. One group processed the reassessment triggered by the Affidavit of Death of Trustee, while another processed the Proposition 58 exclusion without recognizing they were related. This breakdown in internal communication caused the erroneous assessment.

Even more concerning, the Assessor's Office had no visibility into payments made to the Treasurer and Tax Collector (TTC) after a bill was cancelled. Because of that limitation, staff wrongly assumed that no payment had been made and that no refund was required.

Despite the Assessor's June 1, 2021 letter explicitly stating, "Corrected tax bills and/or refunds will be issued", I received no guidance, no contact information, and no instructions about how to proceed. It took four years and my own research, reaching out to the State Controller's Office to learn that a "Claim for Refund" form was required. That publicly available form could have resolved this issue in months instead of years, had any agency mentioned it. There is no excuse for that level of procedural opacity.

B. The Los Angeles Treasurer and Tax Collector's Misinformation Collector's Misinformation and Mail Error

In 2023, the TTC stated that Stewart Title had never responded to their inquiry regarding where to send the refund check. This was categorically false. On December 21, 2023, Josette Loaiza of Stewart Title replied directly to Julie Carrasco at the TTC, with me CC'd, confirming where the check should be sent. Despite this reply, neither Ms. Carrasco nor anyone else at TTC followed up.

It wasn't until 2025 after I escalated the matter repeatedly that the TTC finally reissued the refund checks. But even then, they mailed the checks to an outdated address.

This error was especially egregious because Stewart Title had updated its address on May 5, 2025, and TTC had been in communication with them as recently as May 28, 2025. Yet TTC still failed to verify the current address before mailing taxpayer funds.

This error demonstrates multiple procedural and accountability failures:

- **Lack of Due Diligence:** TTC failed to update internal records despite being in active communication with Stewart Title.
- **Procedural Negligence:** No verification step was taken before mailing over \$5,000 in public funds.
- **Security Vulnerability:** Mailing a check to an outdated address exposed the funds to loss or theft.

As a result, the checks were returned, and the refund was delayed again, adding legal risk, financial strain, and continued emotional toll.

C. Failures by Stewart Title & Pervasive Lack of Accountability

My reliance on Stewart Title to professionally manage and coordinate the refund process was met with a series of failures and internal breakdowns that its own Vice President, Josette Loaiza, later referred to as an "institutional record keeping failure."

As my records show, the refund file was handled by at least three different Stewart Title employees: Betsy John (Commercial Escrow Officer), Deborah Medway (Vice President, National Commercial Services), and Lola Blatt (National Commercial Services Manager). This high level of staff turnover contributed directly to the lack of consistent communication and continuity that Ms. Loaiza later acknowledged. The departure of Ms. John and Ms. Medway, followed by Ms. Blatt's departure in August 2024, resulted in a significant loss of continuity.

Despite clear instructions provided by Stewart Title's own leadership, the refund process languished for more than a year due to miscommunication and internal breakdowns. A December 21, 2023, email from Josette Loaiza confirmed receipt of instructions from the TTC and gave clear directions on how to process the refund. Yet there was no follow-up from TTC and, critically, no follow-through by Stewart Title to confirm the check was issued or received. This lack of diligence added another year of delay.

Even more concerning was the tone of defensiveness when these failures were brought to light. Ms. Loaiza claimed she was unaware of emails from TTC, despite her December 21, 2023 reply being part of the original chain. Rather than take responsibility or express regret, the response was evasive.

The failures continued into August 2025. On the very day Stewart Title had promised to release the funds, I received two emails:

- At 1:50 PM, I was asked to re-verify my status as trustee and re-send trust documents already submitted in 2021.
- At 4:36 PM, I was told the refund would be delayed because they needed to “run title” again, even though this was a refund not a new real estate transaction.

Later, Stewart Title admitted they had failed to retain the original trust documents in their electronic records causing a delay in disbursement of the refund. And even after they finally announced they were mailing the check, I had to request the tracking number three separate times before receiving it.

This refusal to acknowledge mistakes whether by Stewart Title or Los Angeles County agencies reveals a culture where public and private institutions deflect blame instead of serving the taxpayer. Not a single party involved in this prolonged ordeal has offered a formal apology, even in the face of documented failures and personal harm. A simple apology would have meant a great deal. Its absence speaks volumes.

These failures added insult to injury and reflected a complete absence of urgency, empathy, or professional rigor on the part of both public agencies and Stewart Title.

D. Constituent Service Gaps in Los Angeles County Supervisor Lindsey Horvath’s Office

In May 2025, after continued frustration, I reached out to Supervisor Horvath’s office. I received only an auto-response promising follow-up, which was followed by silence. It was only after sending a third email outlining the office’s failings and my intent to testify publicly that a caseworker was finally assigned to assist. This lack of responsiveness from an elected official’s office, whose fundamental role is to support constituents and oversee county agencies, is unacceptable.

IV. Impact on the Trust

The systemic failures of Los Angeles County’s refund process resulted in severe financial and legal consequences for Trust. These issues directly prolonged the estate’s administration and led to significant, avoidable costs.

A. Significant Legal Fees

The prolonged delay and the need for constant follow-up, including engaging legal counsel, incurred thousands of dollars in legal fees for the Trust. These were costs that should have been entirely avoided.

B. Prolonged Estate Administration

The inability to resolve this refund directly prolonged the administration of the Trust for years beyond its expected timeline, preventing the timely and efficient disbursement of assets.

C. Lost Opportunity

The Trust was deprived of the ability to invest or distribute these funds for years, representing a tangible loss of opportunity for the beneficiaries.

V. Impact on the Trustee

This ordeal caused considerable personal and professional damage to me, the Trustee. The bureaucratic failures not only affected the trust's finances but also inflicted immense emotional and relational harm.

A. Considerable Family Conflict

The prolonged delay and financial uncertainty did more than stall estate administration: it ignited serious conflict among beneficiaries. Frustrated by the lack of progress, they filed litigation that broadly accused me of mismanaging trust assets, and breaching my fiduciary duty. I successfully defended my role, but the emotional toll was deep and lasting. Even the estate's attorney advised abandoning the refund entirely, citing the costs and exhaustion it had already caused. But I refused. I knew it was not just about the money; it was about doing what was right, fulfilling my role as trustee, and honoring my mother's final wishes. Walking away wasn't an option.

B. Immense Personal Stress and Humiliation

As the Trustee, I endured countless hours of uncompensated effort and significant personal stress navigating this bureaucratic labyrinth. This was compounded by the painful experience of being accused of mismanaging the trust and breaching my fiduciary duties. This led to a deep and lasting family estrangement, a direct result of the continuous delays and misinformation that fueled the litigation.

VI. Compensation for Documented Harm and Systemic Failure

I am not here to seek personal restitution. My goal is not financial gain, but accountability. That said, the financial costs incurred including legal fees expose how a broken system imposes real burdens on taxpayers who are simply trying to follow the law. The Trust bore these costs because the County failed to provide clarity, coordination, or responsibility.

If reforms are to be meaningful, they must not only prevent future delays, but also ensure that taxpayers are not financially punished for bureaucratic errors they did not cause.

I respectfully urge the Board of Equalization to recommend, through its oversight authority, that Los Angeles County establish a formal process to compensate the Trust for all documented damages. These include:

- **Legal Fees:** The Trust incurred \$5,880.00 in legal and administrative fees directly related to resolving this refund. These expenses arose solely from defending against litigation initiated by beneficiaries, a consequence of the delay, and do not include routine costs of general trust administration.
- **Lost Opportunity:** The refund amount of \$5,253.50 was held by the County from May 2021 to August 11, 2025. The Trust was deprived of the ability to use or invest those funds. Compensation should reflect the greater of 3% per annum or the county pool apportioned rate, pursuant to California Revenue and Taxation Code Section 5151.
- **Trustee Compensation and Damages for Emotional Distress:** I was forced to dedicate dozens of hours of uncompensated labor, endure false accusations of mismanaging trust assets, and face deeply painful family conflict and reputational harm. This was not the result of missteps on my part, but a consequence of a dysfunctional and unaccountable system.

Under Revenue and Taxation Code §5096, taxpayers are entitled to claim a refund for taxes paid in error within four years. I succeeded in meeting this critical four-year deadline, but the County failed to process my claim in accordance with the law and with no consequences for their inaction.

If a taxpayer fails to pay on time, they face strict penalties, interest charges, and legal action. But when a County fails to return funds it was never owed there is no equivalent accountability. That imbalance is unfair.

This delay cost the estate time, legal fees, family harmony, and prolonged emotional hardship. It created unnecessary litigation risk and procedural chaos, all because the systems meant to support taxpayers failed to function as designed. Public agencies must be held to the same standard of care and timeliness that they expect from the taxpayers.

VII. Systemic Solutions

When Los Angeles County Assessor Jeffrey Prang took office in 2014, he described his vision for a modernized office, stating his mission was to "make this essential information easily available across departments and to the public." He spoke proudly of a new system that would become the "new state standard for assessment technology" and he takes credit for modernizing and centralizing the Assessor's Portal. As he stated, the office even "shared access to our internal website with the Auditor-Controller, the Treasurer and Tax Collector, and other county departments that may need it."

However, the so-called modernization was, in fact, a cosmetic solution that failed to address the systemic breakdowns at the core of the refund process. While the digitization of the county's 2.5 million parcels created a data highway for property information, it failed to build a single, functional off-ramp for taxpayers seeking a refund. The experience of countless taxpayers, including myself, proves that while data is supposedly available, the fundamental, cross-departmental process of issuing a refund remains a maze of confusion and unaccountability. This demonstrates that the system was intentionally designed for internal efficiency at the expense of public access and accountability. That is to say the technology served the county's needs first, and the public's needs as a secondary, and largely unaddressed, concern. My four-year ordeal demonstrates that a system designed to get the assessments right is useless if there is no functional system to get the refunds right.

The following proposed solutions are not just new ideas. They are the essential next phase of modernization that the County must undertake to develop and maintain a system that truly serves the public:

A. Create a Unified Refund Tracking System

The most critical failure of the current system is its inability to track a refund application across multiple departments. There is no single point of contact or unique tracking number that follows a refund from the Assessor to the Auditor-Controller and finally to the Treasurer and Tax Collector. The county must implement a unified digital dashboard that provides taxpayers and county employees with real-time status updates, including timestamps for when a request is received, processed, and disbursed by each department.

B. Implement a Dedicated Refund Ombudsman

Due to the complexity of the current process, average taxpayers are often left to navigate a bureaucratic labyrinth. A dedicated Refund Ombudsman or a specialized department should be established to act as a single point of contact for complex cases. This individual or team would have the authority and access to communicate directly with all departments involved in the refund process, streamlining communication and resolving issues more quickly.

C. Enforce a Strict Refund Processing Timeline

There is currently no enforceable timeline for the completion of a tax refund. While departments may have internal goals, there is no consequence for failing to meet them, leading to indefinite delays. The County should establish a legally binding service-level agreement (SLA) for refund processing, with financial penalties or mandated interest payments for delays that exceed a certain time frame (e.g., 90 days from the date of the refund claim).

D. Enhance Interdepartmental Data Integration

While departments have access to each other's data, the manual steps required to move a refund claim between them create a high risk of error and delay. A truly modern system such as a robust, enterprise-grade CRM like Salesforce would automate the transfer of refund requests between departments, reducing human intervention and the potential for a claim to get lost or stalled.

VIII. Request for Audit and Oversight

I recommend formal audit and compliance review of Los Angeles County's refund handling procedures focusing on:

- Communication breakdowns between the Assessor, Treasurer-Tax Collector, and Auditor-Controller
- Processing timelines and administrative delays under Revenue and Taxation Code Section 5096
- Accountability of the Assessor, Treasurer-Tax Collector and Auditor-Controller staff
- Whether public funds were improperly held or mismanaged and more importantly, why they were allowed to sit in County accounts for years without resolution or consequence
- Why this inaction persisted despite intervention attempts, including my request for help from Los Angeles County Supervisor Lindsey Horvath's office, which initially resulted in no follow-up or support.

IX. Broader Legislative Reform

To ensure these changes are permanent and enforceable, the Board of Equalization and state legislators must champion legislative or procedural reforms that will:

- **Mandate Integrated Systems:** Require county Assessor, Auditor-Controller, and Treasurer-Tax Collector offices to implement fully integrated, real-time data-sharing

systems to prevent erroneous assessments, track payments, and facilitate automatic refunds.

- **Ensure Proactive Taxpayer Guidance:** Require clear, explicit, and proactive communication from all relevant county agencies regarding refund procedures, including directing taxpayers to necessary forms (like the "Claim for Refund" form) and providing specific contact information. This information should be included in initial correspondence regarding assessments or exclusions.
 - **Establish Clear Accountability Pathways:** Create transparent mechanisms for holding county departments and elected officials accountable for prolonged delays, communication failures, and constituent service gaps.
 - **Simplify Refund Procedures:** Streamline the refund process to minimize the burden on taxpayers, particularly for smaller amounts where litigation costs disproportionately outweigh the refund value.
-

X. Conclusion

The Los Angeles County property tax refund system is a broken labyrinth that's only navigable by insiders, not the ordinary taxpayers it's meant to serve. My four-year ordeal is not an outlier; it's a warning sign of a system that delays, deflects, and denies without accountability.

This was never just about one refund. It was about the emotional toll, the legal risk, the family conflict, and the systemic indifference. If a taxpayer misses a payment, the penalties are levied without delay. But when the County holds money it was never owed *for years* there is no urgency, no apology, and no consequence. That double standard undermines public trust and the democratic values California claims to uphold.

California cannot lead in justice and fairness while relying on outdated systems that punish taxpayers for government mistakes. True democracy requires accountability on both sides.

The solutions are clear and achievable:

- A truly technologically modernized refund tracking system
- A dedicated refund ombudsman
- Enforceable refund timelines
- Real-time data integration across departments

I respectfully urge the Board of Equalization and the Taxpayers' Rights Advocate to use their oversight and reporting authority to formally investigate this issue, recommend targeted process reforms, and establish statewide refund accountability standards.

This isn't just about fixing an administrative error; it's about ensuring coordinated government agencies and their systems are held accountable to serve their constituents as intended, in line

with the Morgan Property Taxpayers' Bill of Rights' emphasis on adequate procedures and the expeditious handling of taxpayer inquiries and problems.

####