

Bermudez & Associates

Chair Sally Lieber and Board Members,

My name is Rudy Bermudez. I am a Taxpayer Advocate, and I am here to compliment the Board for its efforts to promote uniform assessment practices and ensure fair and consistent administration of property tax laws.

The Board's Taxpayer's Bill of Rights Working Group's efforts to improve California's property tax system are both timely and significant. Identifying and correcting the problems and providing guidance to county assessors to ensure that the county assessors' practices and procedures are consistently and fairly applied throughout the state benefit taxpayers and helps restore confidence in our state's property tax system.

I thank the Board, and I would especially like to thank Member Antonio "Tony" Vazquez, for your efforts to establish this Work Group.

Today, I would like to address one inconsistency. Taxpayers are required to pay their property tax bills on time. If they fail to do so, the taxpayer is charged a penalty plus costs. However, if a taxpayer is owed a refund, that refund, in some counties is delayed from 6 to 12 months or even longer, after the reduction has been enrolled. Counties are not penalized for this delay. This delay creates financial hardship and, in some cases, serious financial and personal harm to the taxpayer and their family. This is a double standard, and it is not right.

Taxpayers have a right to be equally protected and treated under California's tax laws. Counties should be held to the same standard as taxpayers. Counties should have the same payment requirements as taxpayers.

Counties should be required to release refunds to taxpayers within a reasonable number of days from the date of enrollment. A County's failure to make a refund payment timely should result in the County paying a penalty plus 10% interest accrued daily to the taxpayer.

Thank you for your time.