

Memorandum

To: Ms. Yvette M. Stowers
Executive Director

Date: August 25, 2026

From: Carolyn Stemen, Chief *CS*
Taxpayers' Rights Advocate Office

Subject: **Taxpayers' Bill of Rights Hearing, August 26, 2026, Written Comments**

Enclosed is a listing of all written comments received to date for the Taxpayers' Bill of Rights Hearing scheduled on August 26, 2026.

After each comment is read into the record, Board Members will be able to respond to and ask questions about the comment during the hearing. The Taxpayers' Rights Advocate Office will respond in writing to all taxpayers and interested parties who submit comments before the hearing. After completion, the comments, along with the Taxpayers' Rights Advocate's Office responses, will be distributed.

Enclosure: 2026 Written Comments

cc: Ms. Catherine Taylor



PUBLIC COMMENT

Agenda Item: Taxpayers' Bill of Rights Hearing

Meeting Date: 08/26/26

Minutes Exhibit: 8.1

**Eric Benson
Clovis, CA
Fresno County, District 1**

Description of Issue:

Please institute a vacancy tax on all commercial & industrial properties statewide. Too many areas flounder with vacant commercial buildings as absentee landlords choose to cling to outdated rent estimates rather than adjust their rates and subject themselves to a reassessed property values and loan requirements. Holding properties for land speculation in dense urban areas should have a cost beyond their annual property tax rates locked in at 1978 levels (thanks to prop 13). Absentee landlords don't have to live in the areas of unending vacant buildings, graffiti covered walls, or struggle with urban decay from their shining castle in Beverly Hills or Newport Beach. Institute a real cost to absentee landlords sitting on vacant commercial & industrial buildings.

Thank you

Don Botill (Speaking)
Citrus Heights, CA
Sacramento County, District 1

Description of Issue:

My extended family owns a ranch in the Salinas Valley that was purchased from the original Mexican land grantees over 125 years ago. After my father passed away in 2021, Monterey Co. took four years to eventually reassess the small share owned by my siblings and I under Proposition 19. Our property taxes went up by \$15,000 / year and we were assessed \$35,000 in back taxes. This reassessment has forced us to consider selling off our share of the family heritage. In addition, my Mother-in-Law passed away and bequeathed her home of over 70 years to her three daughters. To keep the home in our family, my wife and I bought out the other two sisters. Due to Prop 19, our property taxes on that home went from \$1,400 per year to \$10,000 per year. I would like to read a brief statement regarding the negative impacts of Prop 19 on California small farms and on the intergenerational transition of family homes.

**Virginia Moran
Grass Valley, CA
Nevada County, District 1**

Description of Issue #1:

I have read the LAO reports/primers about CA Property taxes which makes it clear how property tax, if not all taxes in this state, are a mess. How the money is spent cannot even be fully accounted for. There can be no other conclusion but that citizens in CA are grossly overtaxed, there is no entity that tracks taxpayer burden (no one in political power really cares because we are their unlimited ATM), some of the taxes border on predatory, like the so-called "Senior Citizen Postponement Property Tax" program which is in fact predatory and can destroy lives, completely eliminate all of a Senior citizen's finances.

Then there is the fact that there is NO LIMIT to how many taxes/fees, "special" taxes, etc. can be tacked on to a property tax bill. This is appalling. Where do you EVEN START?

1. CA Property taxes are predatory and burdensome (read terrifying esp for Seniors and low income) with NO CHECKS.

2. Despite Prop 13, they still go up every single year--forever. They do NOT and should NOT go up every single year. It should be NEEDS BASED and a county should have to provide this to residents in order to increase property taxes.

3. In looking into this, we were appalled that our county, some counties, do not have to return these taxes as public amenities for the citizens. For example, in our county, our county does not provide ONE SINGLE PUBLIC AMENITY FOR THE RESIDENTS DESPITE STATE OF CA GENERAL PLAN STANDARDS. Our county does not provide one park, one bike path, one open space, one rec center, NOTHING, but they vote themselves in raises on a regular basis claiming it's for "inflation". Our county is small. We feel this is the same situation as Bell, CA and their actions are corrupt. They make ridiculous wages for how small this county is, while many of the residents of the county struggle. We do not understand why one county, such as Placer County, has a vigorous, strong, parks and open space program for their citizens, and we get nothing. The State MUST enforce that all counties use some portion of OUR PROPERTY TAXES (THAT GO UP EVERY YEAR; this must end) to provide for public amenities for the county residents--with accountability. We can see our county sticking in some drinking fountains and calling it "public amenities". Compliance with State General Plan standards MUST go hand in hand with property taxes. We use PLACER COUNTY'S public amenities because our county, NEVADA provides NOTHING. How is this fair to Placer County? It's not.

4. There must be a statute, amendment to the State Constitution that protect CA taxpayers from "undue and excessive tax burden" and an entity to track this. NO ONE TRACKS HOW MANY TAXES WE PAY. In fact, we found out the amount that can be tacked on to our Property taxes is LIMITLESS. Of course, we are going to get buried in

tax burden because a bureaucracy at some point becomes obsessed with funding ITSELF to keep their jobs, etc. There MUST be an amendment to the Constitution limiting the tax burden of residents (gas tax, insurance tax, DMV tax, property tax, state income tax, ten special assessment taxes on the property tax, local sales tax, parking fees...it is INFINITE and oppressive and WRONG that these can be added with no accountability as we get buried into the ground).

5. The Senior Property Tax Postponement program is appalling. It gouges and is predatory on Seniors and low income by charging an appalling 5% interest for EVERY YEAR OF POSTPONEMENT and at some point, a poor person who maybe postponed a \$4000 tax payment can pay 5-10-20 times this!!! They can lose their home! This is "assistance"? The program tellingly, DOES NOT ALLOW PARTIAL PAYMENTS. Does not set up an installment plan (as far as we could find out). PUTS A LIEN ON THE PROPERTY! It isn't ASSISTANCE, it is a TAKING OF PRIVATE PROPERTY. It is LIE and must be modified or abolished. This has been brought to the attention of various organizations including AARP in the hope a lawsuit will follow.

6. The Property tax in CA provides a pathetic and demoralizing reverse incentive to let one's home fall apart. We have an 82-year-old neighbor and parts of his home are literally falling ON HIM. He not only cannot fix the home up because he does not have the money, living chiefly on SS pittance, he knows if he does improve the home, HIS PROPERTY TAXES WILL GO UP, i.e., he will be PENALIZED BY THE SYSTEM FOR KEEPING HIS HOME UP. Honestly, there can be no other state in the U.S. BUT CA that talks about compassion from one side of its mouth, then blindly allows a senior citizen to be demoralized with the other. It is barbaric to live in a state that allows our Seniors to live in these conditions. As someone said, CA seems to hate its Senior citizens when every other state welcomes them because they stabilize communities, or are long-term residents, and there is lower crime. You WANT them in your community. But not in CA that forces them out when they are entering a time of greater vulnerability, poor health, lower income. This state is joke. It CREATES HOMELESSNESS!

In summary:

--there must be a constitution amendment to limit the tax burden of CA residents, and an entity to track and enforce this.

--Property taxes should not go up every single year and should be NEEDS BASED. The burden of proof is ON THE COUNTY that they need to go up. But they should not go up every single year.

--Every county in CA (not just SOME) should have to provide public amenities for the residents in compliance with State General Plan standards that call for counties to provide PARKS, OPEN SPACE, "ALTERNATIVE TRANSPORTATION OPTIONS" (bike paths, trails, SIDEWALKS), green belts, rec centers. The money cannot be used solely for raises for themselves which is what Nevada County does. Nevada County does not provide ONE PUBLIC AMENITY FOR ITS RESIDENTS.

--The Senior Prop Tax Postponement program must eliminate the horrible YEARLY 5% interest on deferred taxes, allow installment options, or be eliminated. Right now the model is predatory.

--Property owners should be REWARDED for upkeep of their homes, not PENALIZED. (Again, only in CA). Incentives/Programs must be provided for Seniors to make these improvements in the interest of KEEPING THEM IN THEIR COMMUNITIES AND PREVENT HOMELESSNESS.

Thank you for considering my comments.

Description of Issue #2:

The Legislature MUST pass a law/amendment/regulation/policy waiving property tax payments for all Senior Citizens above 65 years of age. If not all-inclusive, it can be income-based. If Seniors get a break in this state, this then frees up funds that Seniors can use to, God forbid, maintain their homes. Being a Senior in this State is oppressive. Seniors right now are letting their homes fall apart so their property taxes don't GO UP. The degradation of their homes is not only demoralizing (here is your reward for being a CA Senior resident! Your roof is collapsing in on you!), but the home degradation affects the entire community. It is in the State and community's best interest to, again, can't believe I even have to type this, take care of their Seniors.

Thank you for this opportunity to provide input. VM

Stacey Mullins
Encompass Professional Solutions
Ridgecrest, CA
Kern County, District 1

Description of Issue:

I want to complain against the fact that the current governor wants to tax the citizens of California on tires, plastics, and anything else he can think of to continue to make California a horrible place to live.

How do we stop this? How do we file a complaint? What can we do as citizens to say, Enough is enough??

George Uribe
Fresno, CA
Fresno County, District 1

Description of Issue:

I'm a real estate broker who pays close attention to property values in my county and surrounding counties. My attention is focused more on my personal properties. I'm noticing that the assessed values are increasing to the maximum, at a time when property values are flat or increasing at a very slow rate; why is this happening?

People are struggling with high prices brought in part by this economy, our county should be easing and not pushing property values to increase property tax revenues for the county and the state.

Jennifer Yester (Speaking)
Bakersfield, CA
Kern County, District 1

Description of Issue:

Accountability before taxation / responsible stewardship before additional revenue / representatives who remember that they work for the taxpayers.

Pankaj Dawar
Emeryville, CA
Alameda County, District 2

Description of Issue:

Why property tax is so high
My property tax increase every year

Becky Steinbruner (Speaking)
Aptos, CA
Santa Cruz County, District 2

Description of Issue:

Dear Board of Equalization,

The Moss Landing Vistra Battery Fire began on January 16, 2025, sending a large plume of toxic heavy metals over the area. Since that disaster, many people have not been able to return to their homes because they become ill. These residents have pleaded with the Monterey County Board of Supervisors to reduce their property taxes due to the calamity, but so far, the County of Monterey has not reduced any property taxes of those adversely impacted.

Can you please investigate this matter and require the Monterey County Assessor to reduce the property taxes of those people who have essentially had to abandon their properties due to the deposit of heavy metals from the fire plume?

Thank you.
Sincerely,
Becky Steinbruner

**Al Whaley
Los Altos, CA
Santa Clara County, District 2**

Description of Issue:

In recent years, the Santa Clara County Assessor's Office has been deliberately using "comparables" that are not comparable to drive up the assessment for residential property tax by more than 50%. Employees of the assessor's office have admitted that there is a program to increase assessments in some zip codes.

Kenneth Sullivan
RPC Property Tax Advisors LLC
District 2

Description of Issue:

Dear State Board Members,

I am alarmed that taxpayers must pay non-refundable fees which would greatly reduce their ability and motivation to exercise their Proposition 8 rights to contest any assessment that exceeds the market value as of the annual lien date.

What's to stop counties from charging \$1,000 or more per parcel?

Seems to be a tax related question that should be approved by voters.

Consider some guardrail or action that prevents this type of assessment appeal restriction.

This greatly affects owners and their tenants with yet even higher monthly living and business costs.

Can this question be put before the Board and what do you need from me?

Thank you for assistance in this matter.

Regards, Ken
619 990-1243 cell

Below from the Santa Clara Website
Appeal Application

- **Effective June 1, 2026**, a nonrefundable administrative fee must be paid at the time of filing: \$290 per parcel for residential, vacant land, and agricultural properties; \$675 per parcel or account for commercial, business, and multifamily property with 5 units or more. Applications submitted without the required fee will not be processed.

Below from San Fransisco Website:

Administrative Processing Fee

Effective August 1, 2025, A non-refundable \$120 administrative processing fee must accompany each application.

Make checks payable to:
City and County of San Francisco ("CCSF")

The administrative processing fee shall be waived where either (a) the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68632; (b) the property is assessed at \$7,500 or less; or (c) the difference between the assessed value and the applicant's opinion of value is \$7,500 or less.

Hearing Fee

A hearing fee will be charged to those applicants whose appeals are heard by a full Board panel. There is no charge for applications where the property is assessed at \$250,000 or less, or for applications heard by a Hearing Officer. For properties assessed above \$250,000, the following fee schedule will apply:

Current Assessment	Fees
\$250,001 - \$2,000,000	\$100
\$2,000,001 - \$10,000,000	\$200
\$10,000,001 - \$20,000,000	\$500
\$20,000,001 - \$50,000,000	\$800
\$50,000,001 - \$100,000,000	\$1,200
\$100,000,001 - \$250,000,000	\$2,400
\$250,000,001 - \$500,000,000	\$4,800
\$500,000,001 - \$1,000,000,000	\$9,600
More than \$1,000,000,000	\$19,200

The applicable hearing fee must be paid to the Assessment Appeals Board no later than 30 days prior to the hearing date. Half of the hearing fee will be refunded to you if the value is lowered to the opinion of value you stated on your application form or by 30% or more of the current assessment on the roll for the year under appeal. You must request this refund in writing within 30 days following the date of the Board's decision. Should you decide to withdraw your application, it must be done in writing and received by our office no later than 30 days prior to your scheduled hearing date in order to obtain a refund of the hearing fee.

Reynol Cobreiro (Speaking)
South Gate, CA
Los Angeles County, District 3

Description of Issue:

Property Tax

Bethany Ballard
Cathedral City, CA
Riverside County, District 4

Description of Issue:

Dear Hearing Board,

I believe All taxes should be approved by 2/3 vote of the citizens.

There should be a way in this computer-age to single out Property Owners for voting on Property Tax, and restrict non property owners from voting on property tax issues, with penalties if one votes when not allowed.

Further, any legislation which increases costs to a company, industry, or utility that is not specific to their customers should not be allowed to be passed on to the customers. Customers have nothing to do with the reason for the costs to these entities. I think in this way the entities would lobby more fiercely against these added taxes & fees etc. and stabilize our unique economies.

Property taxes end up hurting everyone, owners and renters. Protect Proposition 13 and any variables.

Additionally, I want a new law that says no company or entity can add a fraction of a cent to their regular price, like the gasoline stations do.

On Alcohol- Since liquor stores were exempted from the Covid 19 shut downs as "essential," they should have similar taxes as food, or a very small tax which would be voted on by the citizens and only passed by 2/3 vote, as all taxes should be.

Thank you for the hearing.

**Douglas Halm
Palm Springs, CA
Riverside County, District 4**

Description of Issue:

The PTP program for senior citizens needs to significantly raise its maximum adjusted gross income ceiling for qualifying. California's single household income maximum is \$57,000 versus Oregon's at \$70,000.

With current inflation in every expense category - HOA dues, utilities, insurances, gas, groceries, medical care and literally everything else, it has become a real struggle to keep up.

My fixed income is just above the maximum allowable income, yet there is no pro-ration in which I could just pay the difference. Instead, it's either all or nothing. I'm experiencing an affordability crisis in housing which I am sure is similar to thousands of other California retirees.

If the PTP program is expected to continue, it's in serious need of a major readjustment of income levels based on the actual realities of life expenses.

**Ignacio Lavados
Yucca Valley, CA
San Bernardino County, District 4**

Description of Issue:

As an owner, please lower property taxes.

Thank you.

**Chanda Montroy
Lake Arrowhead, CA
San Bernardino County, District 4**

Description of Issue:

Personal inquiry. I have land in De Luz, I paid about \$250,000 to buy it a few years ago. I pay over \$7,000 in taxes a year.

Almost half of this money goes to two water companies who claim to be non-profit. I have a well and do not use their water. But they claim if I want to receive water service it would be \$3,700 an acre plus \$16,000 for a water meter.

I am 77 years old, I think this whole scam is outrageous.

What do you think and can you help me? I want to keep and enjoy my land in peace.

No Name Provided**Description of Issue:**

I would like to see property tax rates frozen or lowered significantly for our region's retired homeowners. Current measures are not enough to support seniors who are above the poverty line, but still nonetheless on a fixed income. The ratio of monthly income to property tax burden is too high. There should be an large exemption available for seniors from any property tax related to funding public schools. Seniors have already paid their fair share through the years and usually do not have school aged children that would benefit from the services paid through that tax. It's too much. Seniors need a break. Seniors should be exempt completely from the amount of property tax used toward public schools.



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August 25, 2026

Attn: Taxpayers' Rights Advocate
State Board of Equalization
Transmitted Via E-mail: Executive.Director@boe.ca.gov

Re: 2026 BOE Property Taxpayers' Bill of Rights Hearing – Comments and Recommendations

BOE Taxpayers' Rights Advocate:

Thank you for your service as the Taxpayers' Rights Advocate for the California State Board of Equalization ("BOE"). Ryan, LLC, appreciates the opportunity to provide comments and recommendations for your consideration at this year's Taxpayers' Bill of Rights (TBOR) Hearing.

Ryan, LLC, is a global firm with more than 6,000 professionals in offices across 37 countries. For more than 35 years, Ryan has been dedicated to serving our clients with their business tax and technology needs. Because Ryan is not subject to the Sarbanes-Oxley Act, we are uniquely positioned to advocate for best practices in tax administration that promote fairness, efficiency, transparency, and an exceptional taxpayer experience—practices that ensure taxpayers pay the correct amount of tax.

We respectfully request the BOE to follow up with the recommendations provided to the Board by the County Assessor and Assessment Appeals Board (AAB) Workgroup on April 30, 2025, September 13, 2025, and February 26, 2026. The Workgroup provided the Board with many valuable and relevant recommendations to consider implementing, including many suggested revisions to the appeals application. All the recommendations may be found [here](#) under the heading "2025 County Assessor and Assessment Appeals Board (AAB) Issues."

As Member Vazquez explained at the first Workgroup meeting, the overall purpose was to address the assessment appeals and refund processes, both processes of which are causing lengthy delays and inefficiencies statewide; to try to streamline those processes; to address technical challenges, including expansion of the use of electronic signatures, electronic forms, especially for submissions for small- and medium-sized counties; and to identify major administrative burdens on local agencies resulting from Proposition 19.

At previous BOE TBOR hearings, I discussed the success of the LA County Property Tax Modernization Task Force (“Task Force”), of which I am the facilitator. The Task Force was established more than three years ago in response to the county’s unprecedented post-COVID backlog of 40,000 appeals and includes staff from the offices of the LA County Assessor, Auditor-Controller (“A-C”), Treasurer-Tax Collector (TTC), Executive Office (“EO”) of the Assessment Appeals Board (“AAB”), LA County Counsel, a few trade associations and highly respected California private property tax attorneys. The Task Force continues to meet and gain insight into each member’s processes, and continues to change and modernize processes and procedures.

We remain committed to partnering with the Board on these recommendations, which we provided to the Board at prior hearings:

- 1) **E-Signatures:** Provide guidance regarding the authentication and approval procedures for e-signatures, specifically for facsimile signatures on paper returns. We have been discussing e-signatures for the many years, even before COVID. Assessors’ signature authentication and Board-approval requirements have been around since 2003 when AB 1744 was enacted into law, which added subdivision (k) of R&TC Sec. 441.¹ [The CAA president asked for such guidance](#) at the May 13, 2020, Board meeting². Reacting to COVID, the Board released [LTA 2020/22](#)³ in May 2020, which states that assessors must submit procedures to the Board procedures to authenticate electronic property statements, but stops short of providing telling them how. Finally, AB 1879 (Ch. 24-217) was signed into law in 2024, but only mandates assessors to accept e-signatures if they offer e-filing. The bill gave us no guidance or mandate on how to use e-signatures on paper-filed returns. Thus, some counties allow facsimile signatures on paper-filed business personal property tax statements and some counties don’t. Those that don’t often impose a 10% penalty for statements filed with facsimile signatures.
- 2) **Enrollment Deadlines.** Mandate enrollment deadlines for stipulations and all other AAB decisions, also known as Notices of Board Action (NOBAs). County officials should be required to correct the rolls within a reasonable number of days from the date of the AAB decision. To effect this change, stipulations and decisions will need to be transmitted to A-Cs more frequently than the statutory deadline of the second Monday of each month. Some counties are taking up to six months or longer to correct the rolls after receiving information from the AAB. For value reductions, these delays can be devastating for

¹ Subdivision (k) of Section 441 of the bill states: (k) The assessor may accept the filing of a State Board of Equalization form by the use of electronic media. In lieu of the signature required by subdivision (a) and the declaration under penalty of perjury required by subdivision (b), a State Board of Equalization form filed using electronic media shall be authenticated pursuant to methods specified by the assessor and approved by the State Board of Equalization. Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine.

² Page 3 of <https://www.boe.ca.gov/meetings/pdf/2020/051320-M1-w5.pdf>

³ <https://www.boe.ca.gov/proptaxes/pdf/lta20022.pdf>

taxpayers, as they continue to receive their tax bills based on the previously higher values. It also means that the counties must pay more in interest on the refunds.

- 3) **Refund Deadlines.** Mandate refund deadlines for stipulations and all other AAB decisions. Counties should be required to release refunds within a reasonable number of days from the enrollment date. Taxpayers are required to pay their bills on time, and they expect their refunds within a reasonable amount of time. In some counties, there are delays of 6 to 12 months and longer after a reduction of assessed value has been enrolled. Counties are not penalized for this delay, but interest continues to accrue during the delay, which costs counties higher interest payments.

While the Board does not specifically have responsibility over property tax refunds, it is responsible for overseeing county assessors to ensure consistency and uniformity in local property tax administration.

- 4) **Uniformity.** Review significant inconsistencies amongst the 58 counties and make recommendations to county officials on how to reduce compliance burdens on taxpayers. All 58 assessors choose how they want to operate, and the lack of consistency makes compliance very burdensome on taxpayers. For example, more statewide forms should be developed, which would lift the burden from counties and provide uniformity for taxpayers.
- 5) **Taxpayer Addresses.** Assist counties in implementing best practices with respect to taxpayer address updates. The Task Force has determined that many refunds are delayed because of bad addresses. Addresses seem to be more current at assessors' offices than other county offices, but they generally are not shared with other county property tax officials. In some counties, the TTCs' refund procedures rely on taxpayers' addresses used at the time the original tax payments were received, but refunds often are issued years later, and are sent to the wrong address if the payor has moved. The USPS sends these checks back to the counties, which is where they sit and become stale.

As refunds typically take six months or more, property tax agents often do not ask the A-C until months after the refunds were returned as undeliverable. The process to get refunds reissued is cumbersome and inefficient. Some A-Cs require articles of incorporation, affidavits, business cards, and other information to reissue refunds and delays are excessive. Further, the payor often is an escrow company, and that is where the refund checks are mailed and that is where they sit and become stale. The State Controller should consider raising this issue with her **Committee on County Tax Collecting Procedures**. This committee is responsible for advising her office on tax levying and collection.

- 6) **Assessment Sampling Surveys.** Update BOE's Assessment Sampling Surveys to include relevant process issues. For example, it would be helpful to know some key metrics, such as how long it takes a county to schedule an appeal or issue a refund. The Board should consider bringing back "[Special Topic Surveys](#)"⁴ allowed by Gov't Code Sec. 15640(d). The last BOE Special Topic Survey was released in 2004. The Board completed a Special Topic Survey on Assessment Appeals in 1986, long before the technology we have available today. These types of surveys could benefit both government officials and taxpayers alike.
- 7) **Uniform Appeal Dates.** In December 2024, the Board voted unanimously to accept our recommendation to seek legislation for uniform appeal dates. Currently, 47 counties have an appeal date of November 30, and 11 counties have an appeal date of September 15.⁵ However, tax bills are not issued until October, so many taxpayers with property in the 11 counties miss the September 15 filing deadline.

Implementing these recommendations would reassure taxpayers that their property taxes are being handled efficiently and transparently, ensuring the correct funds reach our schools, and strengthen their trust in government.

We look forward to working with you to build a property tax system that operates efficiently and effectively. Please feel free to contact me at gina.rodriquez@ryan.com or 279-600-3261 or Ed Noonan at (704) 552-0722.

Sincerely,



Gina Rodriguez, Principal
Advocacy Services Practice
Ryan, LLC

cc: Honorable Sally Lieber, Chair, BOE (sally.lieber@boe.ca.gov)
Honorable Ted Gaines, Vice Chair, BOE (ted.gaines@boe.ca.gov)
Honorable Mike Schaefer, Member, BOE (mike.schaefer@boe.ca.gov)
Honorable Antonio Vazquez, Member, BOE (antonio.vazquez@boe.ca.gov)
Honorable Malia Cohen, State Controller (mcohen@sco.ca.gov)
Hasib Emran, Deputy State Controller (hemran@sco.ca.gov)
Holly Reed, Advocacy Services Practice Leader, Ryan, LLC (holly.reed@ryan.com)
Ed Noonan, Property Tax Legislative Director, Ryan, LLC (ed.noonan@ryan.com)

⁴ <https://www.boe.ca.gov/proptaxes/sptscont.htm>

⁵ The 11 counties with a September 15th appeal date include Alameda, Alpine, Inyo, Kings, Mono, Placer, San Francisco, SLO, Santa Clara, Sierra and Ventura

Dawn Hardesty
Rosamond, CA
Kern County, District 1

Description of Issue:

I ask that there NOT be any more tax increases. Taxation without representation is tyranny. All taxes should go to the people and be voted on.
Thank you for your time.

Sheila Carle (Speaking)
Los Osos, CA
San Luis Obispo County, District 2

Description of Issue:

Raising property taxes on the elderly and those who own their home outright. Trying to remove prop 13.

Enrique Martinez
Rosamund, CA
Kern, District 1

Description of Issue:

I have been following the Disabled Veteran proposed bills (SB296) and as of August 24, 2026 it was passed. So does that mean it will take effect January 1, 2027?
Please reply to me via email I have a Doctor appointment tomorrow at 09:30 so I will not be able to call in my concerns.
Retired Air Force Veteran