

November 5, 2021

**BY E-MAIL**

The Honorable Antonio Vazquez  
Chairman, Board of Equalization  
450 N Street, MIC: 72  
Sacramento, CA 95814

Re: Amendment of Rev. and Tax. Code Section 155  
Amendment of Government Code Section 15620  
Amendment to Constitution, Art. XIII A, Section 2  
November 12, 2021, Interested Parties Meeting/Teleconference  
Property Tax Deadlines Impacted by COVID-19 Pandemic

Dear Chairman Vazquez:

I am writing to express my firm's support for the State Board of Equalization's ("BOE") legislative project to amend Revenue and Taxation Code Section 155 ("Section 155") and other laws to expand the BOE's authority to extend property tax filing and compliance deadlines in the event of a public calamity. In addition, I am also writing to express support for the letter submitted to the BOE by the California Alliance of Taxpayer Advocates ("CATA") in October 2021 setting forth proposed amendments to Section 155 and other laws to address the need for extending deadlines during a public calamity.

Altus Group U.S. Inc. (Altus Group) provides State & Local Tax Consulting Services, real estate advisory services, software, and data solutions. As a part of our State & Local Tax (SALT) consulting services, we have a multi-state practice dedicated to the representation of property taxpayers. We have several offices that focus on representing taxpayers in matters with county Assessor's Offices and with county Assessment Appeals Boards in California. Altus Group is called upon to both prepare and submit various filings on behalf of property owners and businesses including business property statements, assessment appeal applications, applications for base-year value transfers, claims for exemptions, claims for refund, etc. Altus Group represents many different types of properties and property owners from manufacturers, REITS, multifamily, residential, and agricultural in matters before county Assessment Appeals Boards and county Boards of Equalization.

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During the COVID-19 Pandemic, our clients and our firm have experienced the problems that are caused when a major public calamity disrupts the regular operation and conduct of the property tax system, including the holding of hearings before Assessment Appeals Boards. Some of the problems that I and others encountered were:

- (1) Inability to file various documents, reports, claims and other required documents with assessors' offices, assessment appeals boards, tax collectors' offices and auditor-controllers' offices in order to meet applicable filings deadlines due to the closure of such offices.
- (2) Difficulties in processing or attaining documents, reports, claims and other required documents through assessors' offices, assessment appeals boards, tax collectors' offices and auditor-controllers' offices in a timely manner, which either resulted in such documents being rejected or significantly delayed to the point of being ineffective.

As you may know, during the recent Pandemic government authorities made a concerted effort to help property taxpayers who were filing deadlines like those discussed above by granting short extensions of time, or by seeking emergency proclamations by the Governor's Office. These extensions were helpful. However, in a number of cases the extensions were not long enough or did not otherwise help taxpayers to avoid missing deadlines and forfeiting valuable rights under California's property tax system.

We support increasing the BOE's authority to extend property tax compliance deadlines in the event of a public calamity for several reasons. First, because the BOE is the state agency charged with overseeing property tax functions statewide, the BOE can ensure that emergency extensions are provided to all parties, taxpayers, and government agencies, in an appropriate, uniform, and helpful manner. Second, the BOE is knowledgeable about property taxes, and the BOE can use its property tax expertise to fashion emergency relief relating to property tax deadlines that is consistent with California's laws and local practices. Finally, giving the BOE more authority to extend deadlines will avoid the need to approach the Governor's Office for assistance in extending property tax compliance deadlines during a public calamity when the Governor is preoccupied with other significant concerns.

I support increasing the BOE's authority to extend property tax compliance deadlines, I would note one concern. Revenue and Taxation Code Section 1604(c) provides that property taxpayers' assessment appeals are to be heard within two years of the date they are filed. This is an important provision which ensures that taxpayers' appeals do not languish for years awaiting a hearing. This has a significant impact on our clients' operations.

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While there may be good reasons for extending this two-year deadline during a public pandemic, such extensions should be limited to avoid excessive delays in bringing assessment appeals to a hearing. Any statutory amendments giving the BOE authority to extend deadlines during a public calamity should be written so as to limit time extensions and, in particular, to require a public hearing for additional extensions once the public calamity has passed.

We have reviewed the statutory amendments that CATA proposed to the BOE in CATA's October 2021 letter. We support those amendments and encourage the Board to include them in proposed legislation to be introduced before the California Legislature in January 2022. We appreciate the opportunity to participate in the Interested Parties process relating to statutory amendments that will give the BOE more authority to extend property tax deadlines during a public calamity.

If you should have any questions or concerns, please do not hesitate to contact me. Thank you for your consideration in this matter.

Sincerely,

**ALTUS GROUP U.S. INC.**



Sean P. Keegan  
Vice President, Property Tax

cc: Honorable Malia Cohen, Member  
Honorable Ted Gaines, Member  
Honorable Michael Schaefer, Member  
Honorable Betty T. Yee, State Controller, c/o Deputy Controller Yvette Stowers  
Henry Nanjo, Acting Chief Board Proceedings  
California Assessors' Association  
California Association of Clerks and Election Officials  
CATA Board of Directors