



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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**STATE BOARD OF EQUALIZATION
INTERESTED PARTIES MEETING**

**Property Tax Deadlines Impacted by COVID-19 Pandemic
Teleconference**

Friday, November 12, 2021, 1:00 p.m. – 4:00 p.m.

NOTICE

Staff of the State Board of Equalization (Board) will hold a remote meeting via teleconference, as part of an accelerated interested parties process, to discuss draft amendments to statutory and constitutional provisions affecting property tax deadlines impacted by the COVID-19 pandemic. After the meeting, Board staff will draft amendments for presentation to the Board taking into account comments of the interested parties, pointing out areas of agreement and disagreement.

Background

During the COVID-19 pandemic and the related restrictions from the Governor's stay-at-home orders, the ability of County Assessors, Assessment Appeals Boards, and taxpayers to meet certain property tax deadlines was a primary concern. Based on existing laws, the Board was limited in the relief it could provide. Accordingly, the Board and its stakeholders were dependent on the Governor issuing Executive Orders to grant relief.

The Board requested staff draft amendments to several statutory and constitutional provisions that would allow the Board to extend deadlines during Governor-proclaimed emergencies, such as the one declared during the COVID-19 pandemic. Staff presented Formal Issue Paper 21-002 at the August 25, 2021, Board Meeting with sample amendments to Revenue and Taxation Code section 155, Government Code section 15620, and several constitutional provisions.

At the October 20, 2021, Board Meeting, the Board, after hearing public comment, requested staff hold an Interested Parties Meeting and draft amendments to present to the Board at its November meeting.

Formal Issue Paper 21-002 is available on the Board's website at: [082521-K1b-COVID19-PT-IP21-002 \(ca.gov\)](https://www.boe.ca.gov/082521-K1b-COVID19-PT-IP21-002). Interested parties should provide language amendments to the statutory and constitutional provisions therein to Ms. Angie Berry at angie.berry@boe.ca.gov by November 5, 2021. Language submitted by that date will be considered at the November 12, 2021, Interested Parties Meeting. Comments and draft language have already been provided by the California Association of Clerks and Election Officials and the California Alliance of Taxpayer Advocates and can be viewed under the material for the October 20, 2021, Board Meeting under agenda item K.1.d. on the Board's website at: [BOE Public Agenda Notice October 19-21, 2021](https://www.boe.ca.gov/BOE-Public-Agenda-Notice-October-19-21-2021).

Contact Person

The Board is taking proactive measures to enable taxpayers and Board staff members to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. Therefore, the Interested Parties Meeting will occur remotely via teleconference, with no physical meeting location. If you plan to attend the meeting, please contact Ms. Angie Berry at angie.berry@boe.ca.gov or 1-916-274-3376 for a meeting invitation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:ab