



Property Tax Deadlines Impacted by COVID-19 Pandemic
Amendments to Statutory and Constitutional Provisions
Interested Parties Meeting

November 12, 2021

Summary

Staff of the State Board of Equalization (staff) met with interested parties via teleconference to discuss draft amendments to statutory and constitutional provisions affecting property tax deadlines impacted by the COVID-19 pandemic.

In response to the request of the Board during its meeting on July 27, 2021, staff drafted amendments to Revenue and Taxation Code (RTC) section 155 and Government Code (GC) section 15620 that would allow the Board to extend deadlines for taxpayers unable to meet filing deadlines due to Governor-proclaimed emergencies, such as the one declared during the COVID-19 pandemic.

Staff also drafted amendments to relevant portions of sections 2 and 2.1 of Article XIII A of the California Constitution (sections 2 and 2.1) that would provide relief to taxpayers unable to meet the Constitutionally mandated periods within which a replacement property or replacement home must be purchased or newly constructed due to the COVID-19 emergency.

Parties Present

Present were individual County Assessors, including the president of the California Assessors' Association (CAA); representatives of the California Association of Clerks and Elected Officials (CACEO); representatives of the California Alliance of Taxpayer Advocates (CATA); representatives of County Counsel offices; and staff.

Documents

The draft amendments and a discussion of the issues were detailed in Formal Issue Paper [2021-002](#) and posted to the project web page at <https://boe.ca.gov/proptaxes/proptax-covid-19-deadlines.htm> prior to the meeting. Staff invited interested parties to submit comments on the proposed amendments; those comments were also posted to the project web page prior to the meeting. During the meeting staff presented revisions to sections 2 and 2.1, and those revisions were to be published to the project web page after the meeting.

Discussion

- The draft amendments to GC section 15620 were generally acceptable to the parties, as no concerns were expressed. However, the CAA noted it had not yet had an opportunity to formally adopt a position.
- Staff presented revised draft for sections 2 and 2.1 that now includes a limitation on the total additional time allowed to complete the base year value transfers should the specified emergency conditions apply. Parties were generally supportive of the newly revised language.
- Several parties expressed concern that the draft amendments to RTC 155 could have undesirable downstream effects on other property tax deadlines. Additionally, CATA representatives asserted that taxpayers should have the direct ability to request extensions.

Conclusion

CAA requested additional time to vet the language with their committees before providing a formal position on the draft language. Staff informed participants that they would provide a summary of this meeting and present a summary of the language discussed to the Board.