

To Whom It May Concern:

My name is Kelley Anne Moreno, and I live in Placer County. I am responding to LTA 2022 /026.

I am also a taxpayer caught in a wake of difficulties due to Proposition 19 INTERGENERATIONAL TRANSFER EXCLUSION, specifically addressing the new documents and the one year deadline to file.

Due to the COVID-19 State of Emergency, the information, clarity and implementation was delayed to myself and others who experienced the death of a loved one and became eligible for an INTERGENERATIONAL TRANSFER EXCLUSION. I am hoping a one-time extension of time to file the CLAIM FOR REASSESSMENT EXCLUSION might be considered for those caught-off guard by this in 2021.

From reading LTA 2022 / 026, I feel "PROSPECTIVE RELIEF" the current resolution applies fairly to future situations but it does not yet go far enough for the situation during 2021 where there was a family death, a State of Emergency, a rollout being condensed and unclear, the actions of the local County Assessor's Office in what they did and did not say or do such as taking 135 days to publish information and documents online, etc.

Here is the timeline of events as I have experienced them:

1. March 2, 2021 my mother died and left to me (her daughter) the family home. It has also been my residence for the last 12 years, and will continue to be.
2. On March 4, 2021 the Governor declared a State of Emergency, and we were on Lockdown / Shelter-In-Place until June 15, 2021.
3. March 5, 2021 I went to my mother's trust attorney for the appropriate paperwork. I was only given the Prop 58 paperwork with the 3 years to file deadline, and had no idea and was not told there was any other paperwork needing to be filed. (At least twice after my visit to the attorney I did go online to check the deadline and only saw the 3 year deadline.)
4. OVER A YEAR LATER on May 16, 2022 I received a letter in the mail from the county assessor stating I need to bring my exclusion for reassessment into the assessor's office or a supplemental assessment would be assessed.

5. May 19, 2022 I brought my CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD paperwork into the assessor's office. The clerk stamped and accepted them (not mentioning any other docs were also needed). She told me someone would be getting back to me.
6. June 22, 2022 I received in the mail a bill for reassessment. I called the assessor's office and was told by a clerk there that I had missed the deadline to file the Proposition 19 paperwork of one-year to file from the death of my mother. This was the first time I had heard this. The clerk told me it's been a difficult rollout. They themselves did not publish the documents to the website until July 13, 2021 and that they didn't send out any letters until July of 2021 also (which I do not recall receiving.) She said I could call the BOE for more information.
7. June 22, 2022 I spoke to Mr. Bob Marr at the BOE. He said because I had done everything to the best of my ability and in good faith, the assessor should be able to help me and if not to file with the Board of Supervisors for Assessment Appeal. He also told me to go to the Assessor's Office and file ALL the appropriate documents from this date forward which I did.
8. June 27, 2022 I spoke to Mr. Marr at the BOE again just to double check I heard him correctly, took the actions he advised and was proceeding correctly. He confirmed what had already told me.
9. June 28, 2022 I filed my application with the Board of Supervisors for an Assessment Appeals Hearing.
10. June 30, 2022 I called my county supervisor Cindy Gustafson and she called the Placer County Assessor Matt Maynard. She said she would also get back to me after July 4th.
11. July 1, 2022 I received a call from the clerk at the assessor's office alerting me of LTA 2022 / 026. I read the letter, and I am responding.

I believe I used ordinary care and did not willfully neglect my responsibilities, and circumstances were beyond my control.

Hopefully an extension of time will be considered and granted for all of us in this trap. Thank you for your time.

Regards,

Kelley Anne Moreno