



**Sacramento County
Office of the Assessor**
Christina Wynn, Assessor
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April 16, 2021

Glenna Schultz
California State Board of Equalization
Property Taxes Department
P.O. Box 942879
Sacramento, CA 94279-006

Re: Proposed Tax Rule 462.540

Dear Ms. Schultz

I am writing to both commend the staff for the initial draft rule for implementing the base year value transfer portion of Proposition 19 and to suggest two changes.

1. Please remove the last sentence, “**Claimant must file a claim for refund to receive a refund**”, from subsection (e) (2) on page 7.
2. Also, please remove the last portion of the last sentence in example 2 on page 7, “**upon the filing of a claim for refund.**”

R&T 5096 provides taxes paid shall be refunded if one of the conditions specified therein exists. The hypothetical tax payment and delayed exemption/exclusion claim filing situations described in examples 10, 11 and 12 in proposed Tax Rule 462.520 do not fit under any of the express conditions for a refund under R&T Code 5096.

R&T 5097 states a refund order, “shall not be made, except on a claim” that meets the procedural criteria, specified in that section. This means that filing a claim is a prerequisite for a refund under R&T 5097.

Notwithstanding sections 5096 and 5097, R&T 5097.2 states any tax paid “may be refunded” if, “(c) The amount paid exceeds the amount due on the property as the result of corrections to the roll or cancellations after those taxes were paid.”

It is thus possible for a county auditor to process a refund under R&T Code section 5097.2(c) without a formal filed claim from the taxpayer. We therefore, request that the sentence at the end of subsection (e)(2), “**Claimant must file a claim for refund to receive a refund,**” and the last portion of the last sentence in Example 2, “**upon the filing of a claim for refund**” be removed.

Thank you for your consideration and much thanks to the Board of Equalization's staff for their proactive collaborative partnership with California Assessors. The resulting draft rules, guidance, and public information have been very helpful to this office and all taxpayers.

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Sincerely,



Christina Wynn,
Assessor

cc: Ernest Dronenburg, Assessor, San Diego County, CAA President
Tom Bordonaro, Assessor, San Luis Obispo, CAA Chair Ad-Hoc Committee on Prop.
19 Implementation California Assessors
David Yeung, Deputy Director, Property Tax, Board of Equalization
Members, Board of Equalization