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March 1, 2021

The Honorable Robert Hertzberg  
California State Senate  
State Capitol, Room 313  
Sacramento, CA 95814

**RE: Senate Bill 539 (Hertzberg) – Property taxation: intergenerational transfers of real property: base year value transfers  
As Introduced on February 18, 2021 – Support  
Set for Hearing – March 3, 2021 – Senate Governance and Finance Committee**

Dear Senator Hertzberg,

On behalf of the California State Association of Counties (CSAC), representing all 58 counties in California, I am pleased to support SB 539, which would implement certain provisions of Proposition 19, approved by voters last year.

SB 539 will provide clarity and guidance for county assessors, the BOE, and property owners on several parts of the new constitutional language. CSAC appreciates the outreach and collaboration by you and your coauthors in writing this bill.

Specifically, CSAC appreciates the provision of SB 539 that will implement the clear intent of the ballot measure’s proponents—and the state’s voters—that a transferee must continue using a property as their principal residence to continue receiving the constitution’s extraordinary tax benefit for an inherited family home.

For these reasons, CSAC supports SB 539. Please contact me at [gneill@counties.org](mailto:gneill@counties.org) with any questions about our position.

Respectfully,

Geoff Neill  
Legislative Representative  
California State Association of Counties

cc: Honorable Chair and Members, Senate Governance and Finance Committee  
Colin Grinnell, Staff Director, Senate Governance and Finance Committee  
Ryan Eisberg, Consultant, Senate Republican Caucus  
Kayla Williams, Consultant, Senate Republican Caucus