

# ***MEDIA RELEASE***

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*Lawrence E. Stone, Assessor*

For Immediate Release:  
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## Assessor to Lead “Zoom” Workshop on New Parent-Child Transfer Law “Implementing Proposition 19”

On Thursday, February 4 at 1:30pm, in partnership with the California Lawyers Association and Board of Equalization Member Malia M. Cohen, Santa Clara County Assessor Larry Stone is hosting a workshop on Proposition 19 to help parents (and grandparents), who plan to leave property to their children, understand how the assessor’s office will implement Proposition 19. The on-line webinar is targeted toward estate and tax attorneys and financial planners. There is no charge to attend.

### Workshop Details

Date: Thursday, February 4, 2021

Time: 1:30-2:30pm

Registration link: <https://calawyers.org/event/prop-19-seminar/>

Participants include Assessor **Larry Stone**, Board of Equalization Member **Malia M. Cohen**, **Nora Galvez**, a member of the Santa Clara County assessor’s senior management team, and one of the State’s leading assessment experts on transfers and Board of Equalization Tax Counsel, **Richard Moon**. The session will be moderated by **Ellen McKissock**, co-chair of Hopkins & Carley’s Trust & Estate Litigation Practice and Chair of the Trusts & Estates Section of the California Lawyers Association. Attached are their biographies.

The workshop is being organized to discuss the status of Proposition 19 implementation by assessors and the Board of Equalization, including the status of urgency legislation.

“Many of the provisions of the Proposition 19 are confusing, ambiguous, and conflict with the initial intent,” said Stone. “Proposition 19 was rushed through the Legislature in just six days at the end of the legislative session.”

A special committee of the California Assessors’ Association, led in part by Santa Clara County Assessor’s Office, has been meeting with subject matter experts and attorneys

from assessors' offices and the Board of Equalization. "It's a mess and an embarrassment that we are trying to sort out," said Stone.

The workshop will focus on the aspects of Proposition 19 which, on February 16, replaces California's Parent-Child Exclusion (Proposition 58/193). The changes to the California Constitution significantly narrow what properties can be transferred without reassessment. The initiative also expands benefits for seniors, disabled property owners and victims of disasters to transfer their assessed value to another home in any California county.

Following introductory remarks by Board of Equalization Member Malia M. Cohen, Silicon Valley's Assessor Larry Stone, will discuss the current status of implementation efforts by assessors, actions by the Board of Equalization, and urgency legislation under consideration. This workshop will focus exclusively on the changes to the parent and child exclusions that must be implemented on February 16. A substantial detailed presentation will be provided by subject matter experts, followed by a robust Q&A session.

During the workshop, Assessor Stone, along with subject matter experts from his office, will address many of the common questions raised by estate professionals about the new law. In addition, they will provide an update on new compliance forms, how Proposition 58/193 will be phased out, what major ambiguous issues have been resolved thus far, and how the assessor may address vague provisions not resolved by the State Legislature.

To register for the workshop, go to <https://calawyers.org/event/prop-19-seminar/>. Participants are encouraged to submit, non-property specific questions in advance.

The purpose of this webinar is to provide general insights regarding the implementation of Proposition 19. It is not intended to be a legal interpretation or official guidance. Taxpayers are encouraged to consult an attorney for advice.

Shortly following the workshop, the entire webinar and PowerPoint presentations will be made available on the Assessor's website at [www.sccassessor.org](http://www.sccassessor.org).

# Implementing Proposition 19: Workshop Panelists

## Hon. Larry Stone, Assessor, Santa Clara County

San Jose Magazine named him one of Silicon Valley's 100 most powerful leaders. Pulitzer Prize winning author and *Washington Post* reporter, Haynes Johnson, described Larry Stone in his best selling book, *Sleepwalking Through History*, as "bright, articulate; an American rarity, a proven political success in a time of political failure." Longtime San Jose Mercury columnist Scott Herhold said Stone is one of the top 25 most powerful leaders in San Jose, and the third most powerful elected official.



He was first elected Assessor in 1994 and overwhelmingly re-elected five times by the residents of Santa Clara County, which stretches north to Palo Alto, south to Gilroy, and includes San Jose, the "Capital of Silicon Valley." The county boasts a population of 1.9 million - greater than that of 13 states.

Past President of the California Assessors' Association (CAA) he was one of five Assessors to a CAA ad-hoc committee responsible for uniform implementation of Proposition 19.

Stone has been a financial manager on Wall Street and co-founded a successful Bay Area real estate investment and development firm. He served 16 years as a council member and mayor of Sunnyvale, a period during which the city earned an international reputation for effectiveness and became a model for President Clinton and Vice President Gore's efforts to reform the federal bureaucracy. President Clinton said, "The National Performance Review was modeled in part upon the remarkable reinvention efforts pioneered by the City of Sunnyvale, where Larry Stone served as mayor."

As County Assessor, Stone has overseen remarkable improvements to streamline the operations of his office, eliminate backlogs, and achieve higher levels of public service, all while consistently operating substantially under budget. The State Board of Equalization acknowledged his office as one of the best-managed assessors' operations in California.

Larry Stone also has been an active and effective civic leader in many fields ranging from the arts, to education, to the environment. A native of Seattle, he has an MBA from the University of Washington and has studied at the Institute of Politics at Harvard's Kennedy School of Government. He and his wife Carmen have lived in Sunnyvale since 1970, where they raised three sons.

## Hon. Malia M. Cohen, Member, California State Board of Equalization

Malia, M. Cohen, a native San Franciscan and a product of the San Francisco Unified public school system, is a rising star and nationally recognized policy maker.

She serves as a Member of the California State Board of Equalization (BOE), California's elected tax commission. Elected to the Board of Equalization in November 2018, she was the first African American woman to serve on the Board and as Chair of the Board in its 142-year history.



As the BOE Board Member for District 2, she represents 10 million constituents from as far north as Del Norte County to as far south of Santa Barbara County. Her district is home to the ancient redwoods, the wine industry in Napa County, the innovation capitol of the world in the Bay Area and Silicon Valley, and the beautiful and breathtaking Pacific Coast.

Prior to being elected to the Board of Equalization, Board Member Cohen served as President of the City and County of San Francisco Board of Supervisors. She was first elected to the Board of Supervisors in 2010 and re-elected in 2014.

She earned a Bachelor of Arts degree in Political Science from Fisk University, a historically Black university in Nashville, Tennessee, and a Masters in Science in Public Policy & Management from Carnegie Mellon University in Pittsburgh, Pennsylvania.

She and her husband, Attorney Warren A. Pulley, reside in San Francisco. They are the proud parents of their daughter, Madison Victoria Pulley.

Ellen McKissock, Moderator

Ellen McKissock, trial lawyer & Co-chair of Hopkins & Carley's Trust & Estate Litigation Practice.

With more than 30 years of experience, Ellen has litigated hundreds of cases covering every aspect of trust and estate litigation, including:

- Financial elder abuse
- Invalidating marriages
- Will and trust contests
- Dissolution of partnerships
- Recovery of trust assets
- Removal of trustees
- Complex accountings

In addition to numerous trials, Ellen has represented clients at the appellate level and has three published opinions.

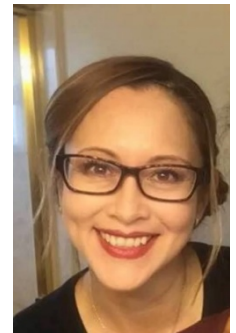
Ellen is currently a Fellow of the American College of Trust & Estate Counsel (ACTEC). She is current Chair of TEXCOM, the Trusts & Estates Section of the California Lawyers Association, and assisted in drafting AB 328 which amended Probate Code Sections 21380, 21382, and 21611 to protect elders from predatory marriages. She was Editor in Chief of The Quarterly. Ellen is also a respected speaker and author, giving several seminars a year throughout California.



Nora Galvez, Acting Chief of Standards Services & Exemption, Santa Clara County Assessor's Office

Nora Galvez is the Acting Chief of Standards Services and Exemption for the Santa Clara County Assessor's Office. She joined the Assessor's office in 2000, acquiring almost 21 years of experience evaluating Change in Ownership issues. Nora has served in the office as a trainer for numerous Change in Ownership topics. She also serves as a member and trainer for the California Assessors' Administrative Services Association (CAASA) Education Committee and she is the current Past President for CAASA. Prior to joining the Assessor's Office, she had five years of experience in real estate transactions working for a title company.

Nora is a graduate of San Jose State University with a degree in Psychology and Child Development. She earned her Paralegal certification in 2010 and her Assessment Analyst Certification in July 2016.



Nora says that change in ownership issues are some of her passions! She enjoys working on issues involving the Legal Entity Ownership Program (LEOPs,) joint tenancy matters, and trusts.

In her free time, Nora loves volunteering and helping others through her church.

Richard Moon

Richard Moon is a Tax Counsel IV in the Legal Division of the Board of Equalization where he handles various property tax matters. Prior to joining the government, Richard worked in the private sector, concentrating on multistate income and sales tax issues. Richard is a graduate of the University of Chicago and the Boston University School of Law.