

In Memory: David R. Doerr, California's Foremost Tax Expert



David R. Doerr, recognized as California's foremost tax policy expert for more than five decades, passed away June 15 at his home in Carmichael.

"We have lost a giant," Jim Asay, chair of the CalTax Board of Directors, said. "Dave knew everything there was to know about tax policy, and he generously shared his knowledge. He leaves a legacy of fighting for taxpayers and mentoring younger generations to continue the fight."

CalTax staff remembers Doerr for his knack for explaining complex topics in ways that everyone could understand, often paired with funny stories about the people and political intrigue behind the legislation that shaped our state.

"Words cannot adequately describe Dave's wit and intelligence," former CalTax President Teresa Casazza said. "He was a thinker. I'd give him a tough issue to consider and the next morning (bright and early) he was in my office with a novel approach."

"I will never forget one Board of Equalization hearing. Martin Helmke and Dave were sitting next to me. The Chairman makes a statement to which Dave shouts out 'bulls**t'. The hearing room goes silent. I go pale. The Chairman cracks a smile and proceeds. Only Dave could have done that. Dave will truly be missed."

Doerr had served as CalTax's chief tax consultant since August 15, 1987, when he joined the association after working more than 23 years as the chief consultant for the Assembly Revenue and Taxation Committee.

A CalTax newsletter story announcing Doerr's hiring described him as a "nationally recognized tax authority and longest-serving committee consultant in the Legislature's history." He was named to a new position, chief tax consultant – a title he held until his passing.

Doerr to fill new Cal-Tax post of chief tax consultant

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addition of Dave Doerr, our capacity for quality research and information will be that much more enhanced."

Doerr started working for the Legislature in 1959 in a Ford Foundation-Assembly intern program, assigned to the Committee on Government Organization. The following year he became a committee staff member.

In 1962 Doerr was hired as consultant by Nicholas Petris, now a senator, who chaired the Assembly Committee on Revenue and Taxation. Doerr headed that committee's staff from then until he was assigned in May to conduct an Assembly Office of Research long-range study on taxation.

During his 23 years as chief consultant, Doerr was a major contributor in writing California's tax code. A revolutionary package of tax measures grew from a massive 12-part study he managed through 1964 and 1965.

The study, a departure from conventional studies of its kind, wrapped multi-



David R. Doerr

Reagan's 1969 major tax proposal, carried by then-Senator George Deukmejian, SB 90, the Reagan-Moretti revenue limitation bill, inventory tax repeal, im-

plementation of Proposition 13, and reform of the unitary method.

As well as Petris, other past tax committee chairs Doerr has served were the late John Yeneman, who became Undersecretary of Health, Education and Welfare in Washington; William Bagley, later the first federal Commodity Futures Exchange commissioner; Joe Gonsalves, now a lobbyist; Senator Dan Voss; Assembly Speaker Willie Brown; Senator Wadde Deddeh; Tom Hannigan, now a jockey floor leader, and Johan Klehs, present chair.

From 1976 through 1981 Doerr on the San Juan Unified School District board and was president in 1978-79 district is California's seventh largest.

Doerr majored in economic political science in earning his bachelor's and master's degrees at San Jose State University. He and his wife, Ella, a daughter and son, both grew up in the subject of a Cal-Tax Newsletter article in December, 1982.

At CalTax, he provided analysis, research, and occasional testimony before the Legislature and the state tax agencies. For many years, until turning over the duty to other staff, he spent the first part of every morning scouring newly introduced or amended legislation, identifying any tax threats or benefits and immediately alerting CalTax members of important proposals. His work was instrumental in the defeat of several anti-taxpayer initiatives, including several split-roll property tax measures.

Doerr also created a staff training program documenting the history of California's major taxes, explaining the pros and cons of each, and taking an in-depth look at the potential impacts of frequently suggested changes to the tax structure.

Prior to beginning his legislative career, Doerr served two years in the U.S. Army, where he was editor of a unit newspaper. His passion for writing – and educating the public and government officials about tax policy – prompted him to found the *CalTaxletter* in 1988, and to continue writing for the publication even in semi-retirement (a commentary he submitted this week is included in this issue, beginning on the next page). He also wrote “California’s Tax Machine: A History of Taxing and Spending in the Golden State,” published in 2000 and updated with a second edition in 2008, covering every major tax policy considered in California dating back to the years prior to California’s statehood.

“Dave paired a great sense of purpose with a great sense of humor,” said CalTax Vice President of Communications and Research David Kline, who worked closely with Doerr as the editor of the *CalTaxletter* since 2007. “He wanted to make sure CalTax members received all the important news, and would keep adding stories right up until the last minute before publication. He also loved to have fun, doing things like writing a review of the mediocre lunch served at a tax conference, or describing incomplete proposals as ‘half-vast’ to see if anybody would catch the joke.”

After participating in an Assembly internship program in 1959, Doerr became a staff member the following year. He quickly moved up the ranks and became a critical part of the legislative process. He was named chief consultant to the powerful Assembly Governmental Organization Committee in 1960, and in 1963 became chief consultant to the Revenue and Taxation Committee.

Doerr enjoyed recalling that when he became a legislative staffer, the intern who succeeded him and worked with him through the next term was a young student named Rose Bird – the future chief justice of California.

As the Assembly’s top tax expert, Doerr worked with everyone from Governor Ronald Reagan to Assembly Speaker Willie Brown, and participated in the development of all of the state’s major tax legislation during his tenure. He prepared reports and analyses and chaired task forces, including one that developed the statutory implementation of Proposition 13’s acquisition-value assessment system, and another that developed the “conformity by date” change for the state’s personal income tax.

Other notable accomplishments included AB 80, the key assessment reform bill of 1966, all of Reagan’s tax proposals, the “water’s edge” unitary reform legislation, and chairing the 1973-74 task force that developed the revision of the taxing article in the California Constitution (Article XIII) – a constitutional revision that was approved by the voters.

Doerr was particularly proud of his work writing major portions of the Assembly’s Major Tax Study of 1963-65, a 12-volume analysis that was prepared over a two-year span and led to significant changes in the state’s tax structure.

During his time as an Assembly consultant, Doerr also served as a consultant to the undersecretary of the U.S. Department of Health, Education and Welfare from 1969 to 1972.

Doerr also served as a member of the governing board of the San Juan Unified School District from 1976 through 1981. He voted against authorizing the district to sue to overturn Proposition 13, and was the only member of the board not targeted for recall in 1978.

While Doerr often had intense policy disagreements with pro-tax advocates, he maintained close friendships with members of the tax community from across the ideological spectrum. Among his closest friends and political sparring partners was Martin Helmke, the longtime chief consultant to the Senate Revenue and Taxation Committee who passed away last year.

"Dave Doerr has had a profound impact on state tax policy. Howard Jarvis gave us Proposition 13, but Dave Doerr made it work. His role on unitary issues helped the U.S. avoid an international trade war in the 1980s. And his hand is seen throughout the Revenue and Taxation Code," said CalTax President and CEO Robert Gutierrez. He continued, "Dave Doerr had a lot of fun working on tax issues, but his greatest legacy will be the impact he leaves as a father, grandfather, friend, and mentor."

Outside of work, Doerr traveled extensively and was a major fan of musical theater, football, and Dixieland jazz. His vivid memory was augmented by detailed notes of his travels, and his recommendations were sought out by friends and coworkers who were planning vacations.

Doerr was a San Jose native, and earned a bachelor's degree and master's degree from San Jose State University. He completed additional graduate-level work at the University of California.

Doerr was preceded in death by his wife, Elaine. He is survived by two children, six grandchildren, and three great-grandchildren.

A celebration of Doerr's life is being planned.