

Tuesday, March 27, 2018

The Board met at its offices at 450 N Street, Sacramento, at 10:00 a.m., with Mr. Runner, Chairman, Ms. Ma, Vice Chairwoman, and Mr. Horton present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Roland Kishor, Security Officer, Board of Equalization/California Department of Tax and Fee Administration.

PUBLIC HEARINGS

Proposed Amendments to Property Tax Rule 51, *Agreements Qualifying Land for Assessment as Open-Space Lands*

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding amendments to replace a reference to repealed Rule 251 with text that refers to Revenue and Taxation Code section 401, which has the same meaning and does not change the way Rule 51 applies to pre-November 10, 1969, agreements under the Land Conservation Act of 1965 or Williamson Act ([Exhibit 3.1](#)).

Speakers were invited to address the Board, but there were none.

Action: Upon motion of Mr. Horton, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board adopted the amendments to Rule 51 as published.

Exhibits to these minutes are incorporated by reference.

CHIEF COUNSEL MATTERS

RULEMAKING

Section 100 Changes

Property Tax Rule 301, *Definitions and General Provisions*

Henry D. Nanjo, Chief Counsel and David Yeung, Chief, County-Assessed Properties Division, Property Tax Department, made introductory remarks regarding staff's request for authorization to complete Section 100 changes to Rule 301 to make the definition of "board" consistent with the recent addition of Revenue and Taxation Code sections 1750 et seq., which allow two or more county boards of supervisors to establish a multijurisdictional assessment appeals board to equalize the valuation of taxable property within each participating county ([Exhibit 3.2](#)).

Speaker: Charles W. Leonhardt, President, California Assessors' Association, and Plumas County Assessor spoke in favor of the Staff recommendation.

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Action: Upon motion of Mr. Horton, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board approved authorization to make Rule 100 changes to Property Tax Rule 301 as recommended by staff.

Property Tax Rule 469, *Mining Properties*

James McCarthy, Senior Petroleum and Mining Appraisal Engineer, County-Assessed Properties Division, Property Tax Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Rule 469 to make it consistent with the recent repeal of Revenue and Taxation Code section 53.5, resulting in leach pads, tailing facilities, and settling ponds being valued for assessment purposes together with the rest of the mining property ([Exhibit 3.3](#)).

Speaker: Charles W. Leonhardt, President, California Assessors' Association, and Plumas County Assessor spoke in favor of the Staff recommendation.

Action: Upon motion of Ms. Stowers, seconded by Mr. Horton and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board approved authorization to make Rule 100 changes to Property Tax Rule 469 as recommended by staff.

OTHER CHIEF COUNSEL MATTERS

Resolution Conferring Powers on the Executive Director

Henry D. Nanjo, Chief Counsel, made introductory remarks regarding the resolution conferring powers on the Executive Director ([Exhibit 3.4](#)).

Action: Upon motion of Mr. Horton, seconded by Ms. Stowers and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board adopted the resolution as presented in Option B.

ADMINISTRATIVE SESSION

ADMINISTRATIVE MATTERS, CONSENT

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Ms. Stowers, seconded by Mr. Horton and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board made the following orders:

Action: Approve the Board Meeting Minutes of February 27, 2018.

Action: Acknowledged receipt of report on Time Extensions for San Luis Obispo, Sierra, and Ventura Counties to complete and submit fiscal year 2018-19 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 3.5](#)).

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OTHER ADMINISTRATIVE MATTERS**Executive Director's Report**

Dean R. Kinnee, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

Speaker: Charles W. Leonhardt, President, California Assessors' Association, and Plumas County Assessor spoke in favor of the Staff recommendation.

Lisa Thompson, Taxpayers' Rights Advocate Office, presented the Annual Report highlighting Taxpayers' Rights Advocate Office accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided ([Exhibit 3.6](#)).

Dean R. Kinnee, Executive Director, provided a proposal to change the 2018 Board Meeting Calendar for December from December 11 to December 12 ([Exhibit 3.7](#)).

Action: Upon motion of Mr. Horton and, seconded by Ms. Ma and unanimously carried, Mr. Runner, Ms. Ma, Mr. Horton and Ms. Stowers voting yes, Ms. Harkey absent, the Board approved the 2018 Board Meeting Calendar change for December as recommended by staff.

CLOSED SESSION

Mr. Runner made the announcement that there would not be a Closed Session as there were no items to discuss.

The Board adjourned at 11:54 a.m.

The foregoing minutes are adopted by the Board on April 24, 2018.