

Tuesday, August 27, 2019

The Board met at its offices at 450 N Street, Sacramento, at 10:14 a.m., with Ms. Cohen, Chair, Mr. Vazquez, Vice Chair, Mr. Gaines and Mr. Schaefer 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 Ms. Cohen.

Ms. Cohen acknowledged *National Equality Day*.

### PUBLIC HEARINGS

#### Taxpayers' Bill of Rights Hearing

Lisa Thompson, Chief, Taxpayers' Rights Advocate Office, made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the 2017-2018 Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution ([Exhibit 8.1](#)).

Speakers: Thomas Crandall, Taxpayer ([Exhibit 8.2](#))  
Bob McKee, Taxpayer, Whitehorn Construction ([Exhibit 8.3](#))

Action: Ms. Stowers moved that an interested parties process be commenced to consider the matter of county assessor discretion to disregard a legal title in accordance with Civil Code section 1105 and Evidence Code section 662. The motion was seconded by Mr. Vazquez for discussion purposes only, but no vote was taken.

Mark Sutter, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, read into the record written comments from Shawn Karl Mooney as an ADA accommodation ([Exhibit 8.4](#)).

Mark Sutter, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, read into the record written comments from Robert Milbrodt, Taxpayer ([Exhibit 8.5](#)).

The Board recessed at 12:08 p.m. and reconvened at 12:27 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

Speakers: Benjamin Lee, Tax Counsel, California Taxpayers Association (CalTax)  
Cynthia Sanchez, Taxpayer, Calaveras County Property Owner  
Pamela Richmond, Taxpayer, Calaveras County Property Owner  
Terry McBride, Taxpayer, Calaveras County Property Owner  
Kelsey Cacace, Supervisor, Sierra Nevada Brewing Company

Exhibits to these minutes are incorporated by reference.

The Board recessed at 1:25 p.m. and reconvened at 2:18 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

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**PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION  
DISCLOSURE STATUTE****Unitary Land Escaped Assessments**

Los Angeles SMSA Ltd., Partnership dba Verizon Wireless (2532)

2018, \$242,270.00 Value

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Mr. Schaefer voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

AT&amp;T Mobility LLC (2606)

2018, \$595,667.00 Value

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Mr. Schaefer voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Sprint Spectrum LP (2720)

2017 to 2018, \$1,122,383.00 Value

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Mr. Schaefer voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

**ADMINISTRATIVE SESSION****Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Ms. Stowers, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the Board Meeting Minutes of July 30, 2019.

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Mr. Schaefer, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the invitation to Annual Meeting of the State Board of Equalization and County Assessors as recommended by staff ([Exhibit 8.6](#)).

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**Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department, introduced Honorable Leslie K. Davis, President, California Assessors' Association (CAA), and Calaveras County Assessor, who provided information on the county assessors' role and functions in assessment practices surveys from the perspective of county assessors ([Exhibit 8.7](#)).

David Yeung, Deputy Director, Property Tax Department, introduced Patricia Lumsden, Principal Property Appraiser, Assessment Services and Training Unit, County-Assessed Properties Division, Property Tax Department, who provided an overview of the BOE's Letters to Assessors (LTA), the first quarterly update, including an update on the past three years through the present ([Exhibit 8.8](#)).

The Board recessed at 3:36 p.m. and reconvened at 3:54 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

David Yeung, Deputy Director, Property Tax Department, introduced Lori Skinner, Senior Specialist Property Appraiser, Legal Entity Ownership Program Section, County-Assessed Properties Division, Property Tax Department, who provided a presentation on the Legal Entity Ownership Program (LEOP), including its history, statutory authority, function and responsibility ([Exhibit 8.9](#)).

**Legislative, Research & Statistics Division Chief's Report**

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an update on legislative bills impacting the BOE, both administrative and program related ([Exhibit 8.10](#)).

**Executive Director's Report**

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues ([Exhibit 8.11](#)).

Brenda Fleming, Executive Director, presented BOE's Operational Budget for FY 2019-20 ([Exhibit 8.12](#)).

Brenda Fleming, Executive Director, provided an update on costs and budget of Board Members' Strategic Planning Sessions for discussion and possible Board action.

Action: Upon motion of Mr. Vazquez, seconded by Ms. Cohen and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Mr. Schaefer voting yes, Ms. Stowers abstaining, the Board approved a plan to hire a facilitator for a 4-hour strategic planning session as recommended by the Executive Director.

Brenda Fleming, Executive Director, provided an update on costs and logistics of statewide hearings for discussion and possible Board action.

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Action: Upon motion of Mr. Vazquez, seconded by Ms. Cohen and duly carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Stowers voting yes, Mr. Schaefer voting no, the Board approved the plan to hold four informational hearings, one in each equalization district, as recommended by the Executive Director.

The Board recessed at 5:57 p.m. and reconvened at 6:11 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

### **BOARD MEMBER REQUESTED MATTERS**

#### **Property Tax Related Training and Continuing Education: Restoring the Statewide Program (Ms. Cohen)**

Ms. Cohen made introductory remarks for discussion and possible action related to the needs, challenges and opportunities of appraiser training statewide and assess the extent to which the BOE can contribute to the development and expansion of training programs, with the goal to address fully the statewide appraiser training and continuing education needs for assessor offices and BOE ([Exhibit 8.13](#)).

#### **Interagency Agreements for Alcoholic Beverage Tax and Tax on Insurers: Overview of contracted services (Ms. Cohen)**

Ms. Cohen made introductory remarks for discussion and possible action to identify interagency agreements and restore fully the administration of these functions to the Board of Equalization ([Exhibit 8.14](#)).

### **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward, but there were none.

### **CLOSING**

The Board adjourned at 6:49 p.m. in memory of Officer Andre Moye, Jr., California Highway Patrol, who was killed on duty during a traffic stop in Riverside on August 12, 2019.

*The foregoing minutes are adopted by the Board on September 24, 2019.*

Note: The following matter was removed from the calendar prior to the meeting: *Overview of Dark Store Theory.*