

Thursday, September 19, 2019

The Board met at 3225 North Harbor Drive, San Diego, at 12:02 p.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.

INFORMATIONAL HEARING: “MODERNIZING CALIFORNIA’S PROPERTY TAX SYSTEM - PART I”: OPPORTUNITIES, CHALLENGES & EMERGING ISSUES

Greetings and Introductory Remarks

Ms. Cohen made introductory remarks and introduced the following panel, who provided greetings and introductory remarks.

Panel: Angela Shafer-Payne, Vice-President and Chief Operating Officer, San Diego Regional Airport Authority
Honorable Ernest J. Dronenburg, Jr., San Diego County Assessor

Ms. Cohen, on behalf of the Board, thanked the San Diego County Regional Airport Authority for providing their facility for this meeting. She thanked Mr. Dronenburg for partnering with BOE and complimented his staff.

Mr. Schaefer discussed his early days in San Diego and his hope that the Board will meet in San Diego again in the future. He discussed the importance of the BOE’s mission to administer fair and equitable taxation and advised that the BOE’s doors are always open. He acknowledged his staff.

Mr. Vazquez thanked the County Assessors for attending the meeting and especially Mr. Dronenburg for his willingness to host this meeting. He thanked Ms. Cohen and noted that he looks forward to the day’s discussions and potential solutions. He acknowledged his staff.

Mr. Gaines thanked Mr. Dronenburg for his help to the Board, including in the mentor capacity. He noted that he likes the regional meeting idea and looks forward to learning more about the impacts of split roll. He thanked Ms. Cohen for making the meeting happen. He also thanked the San Diego County Regional Airport Authority for providing their facility.

Ms. Stowers, on behalf of Ms. Yee, thanked the San Diego County Regional Airport Authority for providing their facility. She thanked Mr. Dronenburg and the County Assessors for their great service.

Current State of Property Tax Administration: Perspectives

Ms. Cohen made introductory remarks and moderated a panel discussion regarding national, state, and local perspectives on the current state of property tax administration.

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Panel: Alan S. Dornfest, Chair, International Association of Assessing Officers (IAAO)
Property Tax Policy Standard and Idaho State Tax Commission Property Tax
Policy Bureau Chief ([Exhibit 9.1](#))
Honorable Jeffrey Prang, Los Angeles County Assessor
Cris K. O’Neill, Board Member, California Alliance of Taxpayer Advocates
(CATA) ([Exhibit 9.2](#))

Speakers: John McKibben, Committee Chairman, BOE Rules Work Group, California
Association of Clerks & Election Officials (CACEO)
Honorable Dan Goodwin, Ventura County Assessor
Honorable Ernest J. Dronenburg, Jr., San Diego County Assessor

Exhibits to these minutes are incorporated by reference.

The Future of Property Tax Administration: Understanding Trends

Ms. Cohen made introductory remarks and moderated a panel discussion regarding national, state and local perspectives on the current trends and the future of property tax administration.

Panel: Alan S. Dornfest, Chair, International Association of Assessing Officers (IAAO)
Property Tax Policy Standard and Idaho State Tax Commission Property Tax
Policy Bureau Chief (see [Exhibit 9.1](#))

Emerging Issues – The CA Tax on Commercial & Industrial Properties for Education & Local Government Funding Initiative (2020)

Ms. Cohen made introductory remarks and moderated a panel discussion regarding emerging issues – The CA Tax on Commercial & Industrial Properties for Education & Local Government Funding Initiative (2020) as it relates to the impact of split roll on property tax administration.

What Impact Would the Initiative Have on Property Tax Administration

Panel: Honorable Lawrence E. Stone, Santa Clara County Assessor

What Impact Would the Initiative Have on Workforce Capacity & Planning

Panel: Honorable Lawrence E. Stone, Santa Clara County Assessor

Ms. Cohen deferred further discussion on the matter of *Emerging Issues – The CA Tax on Commercial & Industrial Properties for Education & Local Government Funding Initiative (2020)* to later in the day.

The Board recessed at 1:55 p.m. and reconvened at 2:09 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

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Property Tax Administration: Strengths, Challenges & Opportunities

Ms. Cohen made introductory remarks and moderated a panel discussion regarding property tax administration, including strengths, challenges and opportunities, workforce capacity and planning for addressing the challenge of the *Silver Tsunami*.

Panel: Brenda Fleming, Executive Director, BOE
Honorable Don H. Gaekle, President-Elect, California Assessors' Association and Stanislaus County Assessor

Recruitment & Retention: The Challenges in Locating & Retaining Talent that Possess the Skills, Experience, Educational Qualifications & Credentials

Panel: Katie Hagen, Chief Deputy Director, California Department of Tax & Fee Administration (via telephone)
Brian Donnelly, Director, on behalf of Honorable Jeffrey Prang, Los Angeles County Assessor
James Martin, Bureau Chief, California Bureau of Appraisers ([Exhibit 9.3](#))
Eric C. Schneider, President, National Appraisal Institute, San Diego ([Exhibit 9.4](#))

Speaker: Honorable Dan Goodwin, Ventura County Assessor

Training & Continuing Education: The Need for a Statewide Strategic Investment

Panel: David Yeung, Property Tax Deputy Director, BOE
Honorable Leslie Morgan, Shasta County Assessor

Speakers: Jordan Marks, Taxpayers' Rights Advocate, Office of San Diego County Assessor/Recorder/Clerk
Melissa Mejia, Appraiser, Valuation Analyst, Deckard Technologies

Compensation: The High Cost of Low Salaries

Panel: Honorable Leslie Morgan, Shasta County Assessor
Katie Hagen, Chief Deputy Director, California Department of Tax & Fee Administration (via telephone)

Speakers: David Ginsborg, Deputy County Assessor, Santa Clara County Assessor's Office
Cris K. O'Neill, Board Member, California Alliance of Taxpayer Advocates (CATA)

The Board recessed at 3:54 p.m. and reconvened at 4:00 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

Speaker: Honorable Ernest J. Dronenburg, Jr., San Diego County Assessor

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Emerging Issues – The CA Tax on Commercial & Industrial Properties for Education & Local Government Funding Initiative (2020) (Continued)

Ms. Cohen continued the panel discussion regarding emerging issues – The CA Tax on Commercial & Industrial Properties for Education & Local Government Funding Initiative (2020) as it relates to the impact of split roll on property tax administration.

What Are the Key Components of the Initiative

Panel: Chris Wilson, Associate Director, Alliance San Diego ([Exhibit 9.5](#))
Robert Lapsley, President, Small Business Roundtable

Speaker: David Ginsborg, Deputy County Assessor, Santa Clara County Assessor’s Office

What Impact Would the Initiative Have on Property Tax Administration (Continues)

Panel: Peter Blocker, Director of Policy, California Taxpayers Association
Wes Nichols, Board Member, California Alliance of Taxpayer Advocates (CATA) ([Exhibit 9.6](#))

What Impact Would the Initiative Have on Workforce Capacity & Planning (Continued)

Panel: David Lagstein, Political Director, Service Employees’ International Union

PUBLIC TESTIMONY

Ms. Cohen invited persons who wish to address the Board regarding items on the agenda, as well as items not on the agenda, to come forward.

Speakers: Keith Hilinski, Rolling Hills, Pet Hospital, Chula Vista
Kalei Levy, Director of Policy, Downtown San Diego Partnership
Shawn Lewis, National Federation of Independent Business (NFIB)
Robert Calloway, President, Pacific Southwest Association of Realtors
Lin Metzner, Retired Teacher
Marie Brichetto, Spokesperson, Californians to Stop Higher Property Taxes
Sara Kamiab, Director, Political Affairs, San Diego Regional Chamber of Commerce
Maryam Salehi, Small Business Owner
Judith K. Walter, Business Owner, ASUE Consulting and Williams Realty

CLOSING STATEMENTS

Honorable Ernest J. Dronenburg, Jr., San Diego County Assessor, thanked and congratulated the Board for calling this meeting and invited them to return in the future.

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Ms. Cohen thanked the San Diego County Regional Airport Authority for providing their facility, and the City of San Diego. She thanked the panelists and public speakers for participating in the meeting. She also thanked her Chief Deputy, Regina Evans, for helping to organize this meeting, and recognized her colleagues and their staff and BOE staff.

The Board adjourned at 5:09 p.m.

The foregoing minutes are adopted by the Board on October 22, 2019.