

**Tuesday, September 24, 2019**

The Board met at its offices at 450 N Street, Sacramento, at 10:00 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.

### **ADMINISTRATIVE SESSION**

#### **Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon motion of Ms. Cohen, 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: Adopt the following resolution, extending its sincere and grateful appreciation to the retiree for his dedicated service to the State Board of Equalization and to the State of California, their congratulations on the retiree's well-earned retirement, and best wishes to him and his family for continued success, happiness and good health in the years to come ([Exhibit 9.7](#)).

Michael Ash, Associate Property Appraiser, County-Assessed Properties Division, Property Tax Department, Norwalk District Office

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Mr. Gaines 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 August 27, 2019.

Exhibits to these minutes are incorporated by reference.

#### **Executive Director's Report**

Brenda Fleming, Executive Director, introduced Scott Capulong, Chief Information Officer, California Department of Tax and Fee Administration, who provided a report regarding the integrity of BOE's information technology security.

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues ([Exhibit 9.8](#)).

Brenda Fleming, Executive Director, made introductory remarks regarding a potential additional Board Meeting date and scheduling options for the Board Members' strategic planning session.

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**Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department, provided a report on the Assessors' Handbook status, including which sections are current and which sections need updates ([Exhibit 9.9](#)).

Speaker: Marc A. Aprea, Principal, Aprea & Micheli, on behalf of California Alliance of Taxpayer Advocates (CATA)

The Board recessed at 11:56 a.m. and reconvened at 12:48 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

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 various topics covered in the BOE's Letters to Assessors (LTA) ([Exhibit 9.10](#)).

**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 9.11](#)).

The Board recessed at 1:23 p.m. and reconvened at 1:27 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

**BOARD MEMBER REQUESTED MATTERS****Documents and Forms for Reporting Taxable Possessory Interests in Publicly-Owned Real Property (Ms. Cohen)**

Ms. Cohen made introductory remarks for discussion and possible action regarding whether Form BOE-502-P should be amended to identify taxable possessory interests on public land for private benefit other than "subleases" and "assignments," and whether additional relevant reporting instructions should be included on Form BOE-502-P ([Exhibit 9.12](#)).

Speaker: Honorable Leslie K. Davis, President, California Assessors' Association (CAA), and Calaveras County Assessor

Action: Ms. Cohen moved to request that the Executive Director direct BOE staff to work with the CAA and begin the interested parties process to consider changes to amend Form BOE-502-P. Ms. Cohen withdrew her motion.

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 9.13](#)).

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**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 2:05 p.m.

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