

**Tuesday, October 22, 2019**

The Board met at its offices at 450 N Street, Sacramento, at 10:06 a.m., with Ms. Cohen, Chair, Mr. Vazquez, Vice Chair and Mr. Gaines present.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Ms. Cohen.

**PROPERTY TAXES MATTERS, CONSENT**

With respect to the Property Taxes Matters, Consent Agenda, upon a single motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez and Mr. Gaines voting yes, Mr. Schaefer and Ms. Yee absent, the Board made the following orders:

**Petitions for Reassessment of Unitary Value**

Marsh Landing, LLC (1157), 1063285

2019, \$456,000,000.00 Unitary Value

Action: Reduce 2019 unitary value to \$446,100,000.00 as recommended by staff.

**Petitions for Penalty Abatement on Unitary Value**

GreatCall, Inc. (2784), 1063419

2019, \$1,810,000.00 Penalty

Action: Approve the penalty abatement on 2019 unitary value as recommended by staff.

GoDaddy.com, LLC (8113), 1063282

2019, \$682,000.00 Penalty

Action: Approve the penalty abatement on 2019 unitary value as recommended by staff.

**Petitions for Reassessment and Penalty Abatement on Unitary Value**

St. Paul & Pacific Railroad, LLC (0824), 1063047

2019, \$1,780,000.00 Unitary Value, \$178,000.00 Penalty

Action: Reduce the 2019 unitary value to \$241,000.00 and approve penalty abatement as recommended by staff.

**PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

**Audits**

IntelePeer Cloud Communications, LLC (8118)

2016 to 2019, \$62,900.00 Escaped Assessment, \$6,290.00 Penalty, \$13,458.00 In-lieu Interest

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Vazquez and Mr. Gaines voting yes, Mr. Schaefer and Ms. Yee absent, the Board adopted the audit adjustments as recommended by staff.

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

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

Action: Approve the Board Meeting Minutes of September 19, 2019; and, September 24, 2019.

**Executive Director's Report**

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues ([Exhibit 10.1](#)).

Exhibits to these minutes are incorporated by reference.

The update on the status of the Mount Ranch properties damaged in the Butte Fire of 2015 that were discussed at the August Taxpayers' Bill of Rights Hearing was deferred to a later date.

Ms. Stowers entered the Boardroom on behalf of Ms. Yee in accordance with Government Code section 7.9.

Brenda Fleming, Executive Director, provided an overview of Interagency Agreements for the Alcoholic Beverage Tax and Tax on Insurers Programs.

Brenda Fleming, Executive Director, provided a quarterly report on the BOE budget.

Brenda Fleming, Executive Director, provided an overview and introductory remarks regarding establishing a workforce planning workgroup to address the workforce challenges with recruitment, retention, compensation, and training.

Action: Upon motion of Ms. Cohen, seconded by Ms. Stowers and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines and Ms. Stowers voting yes, Mr. Schaefer absent, the Board established a Board Member committee/workgroup to address the workforce challenges with recruitment, retention, training and compensation, to be co-led by Mr. Gaines and Mr. Vazquez, with BOE staff providing data, and Members and their staff doing the work.

Brenda Fleming, Executive Director, presented the 2020 Board Workload Plan for approval. The plan consists of the 2020 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates ([Exhibit 10.2](#)).

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Action: Upon motion of Ms. Stowers, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Vazquez and Ms. Stowers voting yes, Mr. Gaines and Mr. Schaefer absent, the Board approved the 2020 Board Workload Plan as presented by staff.

### **Chief Counsel's Report**

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload ([Exhibit 10.3](#)).

Mr. Gaines entered the Boardroom.

### **Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department, provided a report regarding the status of the Assessors' Handbook, in matrix form including a written summary of each section ([Exhibit 10.4](#)).

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

The Board recessed at 12:09 p.m. and reconvened at 1:03 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Schaefer and Ms. Stowers present.

### **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 10.5](#)).

## **BOARD MEMBER REQUESTED MATTERS**

### **Board Member Strategic Planning Discussion (Mr. Vazquez)**

Mr. Vazquez made introductory remarks regarding the date of the initial facilitated session and additional options for discussion and possible action ([Exhibit 10.6](#)).

Mr. Gaines entered the Boardroom.

Action: Upon motion of Ms. Cohen, seconded by Ms. Stowers and unanimously carried, Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers voting yes, the Board scheduled the initial facilitated strategic planning session for November 20, 2019, as recommended by Mr. Vazquez.

## **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.

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**CLOSING**

The Board recessed at 1:18 p.m.

*The foregoing minutes are adopted by the Board on November 19, 2019.*

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The Board met at its offices at 450 N Street, Sacramento, at 9:42 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.

### **ANNUAL BOARD MEETING WITH COUNTY ASSESSORS**

Ms. Cohen opened the annual meeting of the Board and county assessors required under section 15607 of the Government Code to discuss administrative issues related to assessment and taxation laws and to promote uniformity in tax procedural matters throughout the State of California. Ms. Cohen welcomed the county assessors to the meeting on behalf of the Board. She introduced the Members of the BOE.

#### **Greetings and Introductory Remarks**

Ms. Cohen, on behalf of the Board, thanked Honorable Leslie K. Davis, President, California Assessors' Association (CAA), and Calaveras County Assessor, for her leadership, and included her own heartfelt appreciation. Ms. Cohen recognized Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor, noting that she looks forward to working together to improve the property tax system. Ms. Cohen discussed the role of the Board and highlighted its recent actions: the Board agreed to support Mr. Vazquez in developing a Board Member Strategic Plan; and, the Board supported Ms. Cohen's recommendation to host Statewide Informational Hearings on the modernization of California's property tax system, the first of which was held in San Diego on September 19, 2019.

Mr. Vazquez welcomed the county assessors and discussed his visits to the counties. He noted that he looks forward to the breakout sessions, as well as working with each county to improve the situation.

On behalf of Ms. Yee, Ms. Stowers welcomed the county assessors and noted that she looks forward to learning about the emerging issues and how the Board can help in property tax administration.

Mr. Gaines thanked the county assessors for attending the meeting. He noted that his visits to the counties in his district have been very insightful and that he plans to visit his remaining counties by the end of the year. Mr. Gaines discussed some challenges that the county assessors have in common with the BOE: staffing; and, split roll.

Mr. Schaefer discussed the counties in his district and his visits to other counties. He discussed his family business in other states and having learned from the assessment authorities in those states. He requested that briefing sessions be consolidated for cost savings and efficiency. Mr. Schaefer discussed other agencies and organizations and noted that he is very impressed with the BOE.

#### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Ms. Cohen.

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## **ANNUAL BOARD MEETING WITH COUNTY ASSESSORS (CONTINUED)**

### **Opening Remarks**

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

Panel: Brenda Fleming, Executive Director, BOE  
Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor  
Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor

Speaker: Honorable John Tuteur, Napa County Assessor/Recorder/Clerk

### **Workforce Capacity & Planning: Addressing the Challenges**

Ms. Cohen made introductory remarks and moderated a panel discussion regarding workforce capacity and planning challenges of recruitment and retention; training and continuing education; and, compensation.

Panel: Brenda Fleming, Executive Director, BOE  
Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor  
Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor  
Honorable Jesse Salinas, Yolo County Assessor/Recorder/Clerk  
David Yeung, Property Tax Deputy Director, BOE

The Board recessed at 11:32 a.m. and reconvened at 1:00 p.m. with Ms. Cohen, Mr. Vazquez, Mr. Gaines, Mr. Schaefer and Ms. Stowers present.

Panel: Patricia Lumsden, Manager, County-Assessed Properties Division, BOE

Speaker: Greg Monteverde, Assistant Assessor, Santa Clara County Assessor's Office

### **CAA Priorities and Emerging Issues**

Ms. Cohen made introductory remarks and introduced the following panel, who provided a CAA overview and discussion on county assessors' priorities and emerging issues.

Panel: Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor  
Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor

### **Closing Statements**

Ms. Cohen thanked the panelists and county assessors for participating in the meeting. She congratulated Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor on her year as president of CAA and wished her good luck in her continued role as

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county assessor. Ms. Cohen welcomed Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor. She noted that she is confident that the BOE has established a good foundation for workable solutions to the challenges of the coming year.

Mr. Vazquez thanked the county assessors and noted that he enjoyed meeting with them. He extended special thanks to Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor, for her time and effort, noting that he looks forward to continuing the work that was started. He noted that he looks forward to working in the coming year with: Honorable Don H. Gaekle, President-Elect, CAA, and Stanislaus County Assessor as the incoming President of the CAA; and, Honorable Jesse Salinas, Yolo County Assessor/Recorder/Clerk, on the institute matter to fast-track the hiring process and hire well-trained staff.

Ms. Stowers thanked the attendees.

Mr. Gaines thanked the county assessors for attending the meeting, noting that he looks forward to working with them in the future. He noted that he looks forward to working with Mr. Vazquez on the workforce education issue. He thanked Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor for the advice and wisdom she provided to the BOE.

Mr. Schaefer noted that he enjoyed the presentations of Honorable Leslie K. Davis, President, CAA, and Calaveras County Assessor, throughout the year, and expressed appreciation for her years of experience and wealth of knowledge. He noted that he enjoyed meeting with the county assessors.

## **CLOSING**

The Board adjourned at 1:49 p.m.

*The foregoing minutes are adopted by the Board on November 19, 2019.*