

**Tuesday, April 21, 2020**

The Board met at 10:05 a.m., via telephone (Governor's Exec. Order No. N-29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

### **ANNOUNCEMENTS**

Mr. Vazquez provided guidelines for teleconference Member participation. Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, provided guidelines for teleconference invited speakers and public participation.

### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

### **PUBLIC HEARINGS**

#### **Property Taxes - State Assessee's Presentations on the Valuation of State-Assessed Properties**

Mike Harris, Acting Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding state assessee's presentations on the valuation of state-assessed properties.

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

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

#### **Audits**

##### **U.S. TelePacific Corp. (7757)**

2015 to 2018, \$167,000,000.00 Escaped Assessment, \$16,700,000.00 Penalties, \$48,162,000.00 In-lieu Interest

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

##### **Five9, Inc. (8181)**

2016 to 2019, \$18,740,000.00 Excessive Assessment

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, 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 Ms. Stowers, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following orders:

Action: Approve the Board Meeting Minutes of March 25, 2020.

**Executive Director's Report**

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

Brenda Fleming, Executive Director, provided a report on time extension to Del Norte, Madera, Monterey, San Joaquin, San Luis Obispo, Shasta, Trinity, and Ventura Counties to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 4.1](#)).

Exhibits to these minutes are incorporated by reference.

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

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

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from Ken Sullivan, Principal, RPC Property Tax Advisors. ([Exhibit 4.2](#)).

**PUBLIC POLICY HEARINGS****Impact of COVID-19 on Property Tax Administration (Mr. Vazquez)**

Mr. Vazquez made introductory remarks regarding a discussion and possible action on the potential impact of COVID-19 on property assessment deadlines, specifically matters that the Board and/or the Assessors have sufficient authority, and information to discuss and resolve in order to maintain the fair and efficient administration of their Constitutional and statutory mandates related to property assessment ([Exhibit 4.3](#)).

At the invitation of Mr. Vazquez, Members made brief remarks.

Speakers: Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
Honorable Carmen Chu, San Francisco City and County Assessor-Recorder

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John McKibben, Deputy Clerk, Los Angeles County Board of Supervisors, and Chairman, BOE Rules Work Group, California Association of Clerks and Election Officials (CACEO)  
Paul A. Waldman, President, California Alliance of Taxpayer Advocates (CATA), and Director, Ryan ([Exhibit 4.4](#))  
Nick Fogle, Treasurer, CATA, and California Market Leader, Paradigm Tax Group  
Cris K. O’Neill, Chair, CATA, and Shareholder, Greenberg Traurig, LLP  
Wes Nichols, Board Member, CATA, and Managing Principal and Founder of Paramount Property Tax Appeal  
David Wolfe, Legislative Director, Howard Jarvis Taxpayers Association  
Raymond Blatt, Partner, Blatt & Sorell Tax Group, Inc., A Member of International Association of Assessing Officers (IAAO) ([Exhibit 4.5](#))  
Reed Schreiter, Property Tax Director, PricewaterhouseCoopers, LLP  
Honorable Lawrence E. Stone, Santa Clara County Assessor  
Honorable Jeffrey Prang, Los Angeles County Assessor  
Jeffrey Meyer, Chief Appraiser, Assessment Appeals Division, Los Angeles County Assessor’s Office  
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board  
Marty Dakessian, Attorney, Dakessian Law, Ltd.  
Marcy L. Berkman, Deputy County Counsel, on behalf of Santa Clara County Assessment Appeals Board

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from Kent Meyer, Assessment Counselling Services ([Exhibit 4.6](#)).

The Board recessed at 1:27 p.m. and reconvened at 1:35 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Speakers: Marty Dakessian, Attorney, Dakessian Law, Ltd.  
Honorable Lawrence E. Stone, Santa Clara County Assessor  
Honorable Don H. Gaekle, President, California Assessors’ Association and Stanislaus County Assessor

Action: Mr. Schaefer moved to form a working group that includes the Chairman and Vice Chair, to address the Impact of COVID-19 on property tax administration. The motion failed for lack of a second.

Speakers: Honorable Charles W. Leonhardt, Plumas County Assessor  
John McKibben, Deputy Clerk, Los Angeles County Board of Supervisors, and Chairman, BOE Rules Work Group, California Association of Clerks and Election Officials (CACEO)  
Honorable Don H. Gaekle, President, California Assessors’ Association and Stanislaus County Assessor

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Action: Mr. Gaines moved to start a discussion with the Governor asking for authority to issue a blanket waiver of penalties statewide. The motion was seconded by Mr. Vazquez. Mr. Gaines withdrew his motion.

Upon motion of Mr. Schaefer, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board agreed to form a working group consisting of the Chairman and Vice Chair to meet with an inclusive group of stakeholders (County Assessors, Assessment Appeals Boards, taxpayer organizations, taxpayers, and other stakeholders) to discuss the issues and actions that can be taken in the short-term and mid-term, and present its findings to the Board.

Speakers: Paul A. Waldman, President, California Alliance of Taxpayer Advocates (CATA), and Director, Ryan John McKibben, Deputy Clerk, Los Angeles County Board of Supervisors, and Chairman, BOE Rules Work Group, California Association of Clerks and Election Officials (CACEO)

Members agreed that the working group would include stakeholders from small, medium and large counties, taxpayers, and other representative groups; in addition, the working group would include discussion of whether to request the Governor to provide BOE the authority to issue a blanket waiver of penalties statewide and other issues raised by the speakers.

Action: Upon motion of Mr. Gaines, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board directed issuance of an advisory Letter to Assessors (LTA) to encourage County Assessors to accept electronic signatures in lieu of wet signatures.

Speakers: Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor

Members indicated that the working group would include discussion of section 170.

Action: Ms. Cohen moved to schedule an additional Board Meeting in two or three weeks to consider any short-term actions as determined by the working group. The motion was seconded by Mr. Gaines. Ms. Cohen offered an amendment that would leave the additional meeting date open for more flexibility. The amended motion was seconded by Ms. Stowers and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes.

## **CLOSING**

The Board adjourned at 2:46 p.m. in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones.

*The foregoing minutes are adopted by the Board on May 27, 2020.*