

**Wednesday, May 13, 2020**

The Board met at 10:12 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.

### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

### **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.

### **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.

### **PUBLIC POLICY HEARINGS**

#### **Impact of COVID-19 on Property Tax Administration – Working Group Report (Mr. Vazquez)**

Mr. Vazquez made introductory remarks regarding the report from the California State Board of Equalization COVID-19 Property Tax Relief Task Force (Working Group) for discussion and possible action. The report discussed 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 5.1](#)).

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

Exhibits to these minutes are incorporated by reference.

#### ***Working Group 1: Business Property Statements, 571***

Mr. Vazquez provided an update on the progress of Working Group 1: Business Property Statements, 571.

Members requested a legal opinion on the Board's authority under Revenue and Taxation Code section 155. Members agreed that the opinion would remain confidential unless and until the Board determined it should be made public.

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Brenda Fleming, Executive Director, introduced David Yeung, Deputy Director, Property Tax Department, who provided the department's position on the issues presented in the report by Working Group 1: Business Property Statements, 571.

Speakers:       Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
                   Honorable Charles W. Leonhardt, Plumas County Assessor  
                   Honorable Lawrence E. Stone, Santa Clara County Assessor ([Exhibit 5.2](#))

The following individual was recognized to provide public comment but there was no response due to technical difficulties: Marcy L. Berkman, Deputy County Counsel, Santa Clara County, Office of County Counsel, on behalf of the Santa Clara County Assessment Appeals Board ([Exhibit 5.3](#)).

**Working Group 2: County Assessment Appeals Board (AAB) Deadlines**

Brenda Fleming, Executive Director, provided the department's position on the matter.

Speaker:       Honorable Charles W. Leonhardt, Plumas County Assessor

Action:        Mr. Schaefer moved to defer action on the matter to the next meeting. The motion was seconded by Mr. Gaines. Ms. Stowers offered an amendment to include input from the California Association of Clerks and Election Officials (CACEO) and consideration of CACEO's May 12, 2020 letter requesting the Board's support for the draft Executive Order. Ms. Stowers withdrew her amendment. No vote was taken.

Speakers:       Marcy L. Berkman, Deputy County Counsel, Santa Clara County, Office of County Counsel, on behalf of the Santa Clara County Assessment Appeals Board (Comments at this time also included *Working Group 1: Business Property Statements, 571.*) (see [Exhibit 5.3](#))  
                   Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
                   Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board ([Exhibit 5.4](#))  
                   John McKibben, Committee Chairman, BOE Rules Work Group, California Association of Clerks and Election Officials (CACEO) ([Exhibit 5.5](#))  
                   Cris K. O'Neill, Chair, California Alliance of Taxpayer Advocates (CATA), and Shareholder, Greenberg Traurig, LLP ([Exhibit 5.6](#))  
                   Paul A. Waldman, President, CATA, and Director, Ryan

Action:        Mr. Schaefer moved to defer action on the matter to the next meeting. The motion was seconded by Mr. Gaines. Ms. Cohen offered an amendment to agendize the proposed language of the draft Executive Order from the California Association of Clerks and Election Officials (CACEO) for the Board's consideration at the May 28, 2020 Board Meeting. Ms. Cohen's amended motion was accepted by Mr. Schaefer and Mr. Gaines, and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes.

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The Board recessed at 11:55 a.m. and reconvened at 12:09 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

***Working Group 3: Revenue & Taxation Code Section 170, Disaster Relief***

Brenda Fleming, Executive Director, introduced David Yeung, Deputy Director, Property Tax Department, who provided the department's position on the matter.

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from Chad D. Rinde, Chief Financial Officer, Yolo County ([Exhibit 5.7](#)).

Speakers: Geoff Neill, California State Association of Counties CSAC ([Exhibit 5.8](#))  
Honorable Lawrence E. Stone, Santa Clara County Assessor (see [Exhibit 5.2](#))  
Honorable Charles W. Leonhardt, Plumas County Assessor  
Marty Dakessian, Attorney, Dakessian Law, Ltd. ([Exhibit 5.9](#))  
C. Stephen Davis, Shareholder, Greenberg Traurig, LLP ([Exhibit 5.10](#))  
Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
Nicholas Romo, Legislative Representative, League of California Cities  
Douglas Mo, Counsel, Eversheds Sutherland (US) LLP ([Exhibit 5.11](#))  
Marcy L. Berkman, Deputy County Counsel, Santa Clara County, Office of County Counsel, on behalf of the Santa Clara County Assessment Appeals Board (see [Exhibit 5.3](#))

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from Honorable Stephen L. Vagnini, Monterey County Assessor-Recorder-Clerk ([Exhibit 5.12](#)).

Speaker: Charles Moll, Partner, Attorney, McDermott Will & Emery

Members agreed to add the following option for consideration of this item on the next meeting agenda: whether to seek the Attorney General's opinion on the question as to whether or not restricted access resulting from the COVID 19 pandemic constitutes physical damage under Revenue and Taxation Code section 170. Members also requested the following items be added to the next meeting agenda: an analysis and status of SB 1431 (Glazer) and that Chief Counsel provide a summary of the Attorney General's opinion referenced in his remarks on Revenue and Taxation Code section 170. Additionally, Members requested Chief Counsel prepare a legal opinion on whether Revenue and Taxation Code section 170 requires physical damage to property.

***Working Group 4: Proposition 8 – Decline-in-Value Relief***

Brenda Fleming, Executive Director, introduced David Yeung, Deputy Director, Property Tax Department, who provided the department's position on the matter.

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Speakers: Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
 Lenny Goldberg, Schools and Communities First ([Exhibit 5.13](#))  
 Honorable Charles W. Leonhardt, Plumas County Assessor  
 Cris K. O'Neill, Chair, California Alliance of Taxpayer Advocates (CATA), and Shareholder, Greenberg Traurig, LLP (see [Exhibit 5.6](#))  
 Marcy L. Berkman, Deputy County Counsel, Santa Clara County, Office of County Counsel, on behalf of the Santa Clara County Assessment Appeals Board (see [Exhibit 5.3](#))  
 Wes Nichols, Board Member, CATA, and Managing Principal and Founder of Paramount Property Tax Appeal

Members agreed to defer action on the matter to the next meeting.

***Working Group 5: Wet Signature vs. e-Signature***

Brenda Fleming, Executive Director, provided the department's position on the matter.

Speakers: Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor  
 Honorable Charles W. Leonhardt, Plumas County Assessor  
 Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board (see [Exhibit 5.4](#))  
 Jerri Bradley, Deputy County Counsel, on behalf of Kern County Assessor, Tax Collector and Auditor-Controller  
 David K. Ginsborg, Deputy County Assessor, Santa Clara County Assessor's Office

The following individuals were recognized to provide public comment but there was no response possibly due to technical difficulties:

Mark Ong, Managing Director, Independent Tax Representatives, LLC  
 Samantha Corbin, Corbin and Kaiser, LLC ([Exhibit 5.14](#))  
 Steve Cruz, on behalf of the City of San Jose  
 Lynna Monell, Clerk of the Board of Supervisors, San Bernardino County ([Exhibit 5.15](#))  
 Marc A. Aprea, Principal, Aprea & Micheli, on behalf of California Alliance of Taxpayer Advocates (CATA)  
 Susan Orloff, Board Member, CATA  
 Vanessa Gonzalez, on behalf of the City of San Jose  
 Terry Brennand, Director SEIU California

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***Summary of Action Items***

Brenda Fleming, Executive Director, provided a summary of the actions agreed upon.

**CLOSING**

The Board adjourned at 2:35 p.m. in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones; in recognition of small businesses affected by the COVID-19 pandemic; and, in memory of US Navy SEAL Charles Keating IV, who died at battle in Iraq in May 2016.

*The foregoing minutes are adopted by the Board on July 22, 2020.*