

Tuesday, June 23, 2020

The Board met at 10:20 a.m., via teleconference (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.

CHIEF COUNSEL MATTERS: RULEMAKING

Proposed Amendments to Property Tax Rule 202

Lawrence Lin, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to publish proposed amendments to Property Tax Rule 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, that would make Emergency Rule 202 permanent, which establishes a new allocation formula and the "lead county" system, and requires an audit and the issue of "California Standard Flight Times ([Exhibit 6.32](#)).

Action: Upon 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 authorized publication of the proposed amendments to Rule 202 as recommended by staff.

Exhibits to these minutes are incorporated by reference.

Proposed Amendments to Property Tax Rule 462.500

Sonya Yim, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to publish proposed amendments to Property Tax Rule 462.500, *Change in Ownership of Real Property Acquired to Replace Property Taken by Governmental Action or Eminent Domain Proceedings*, to conform to amended Revenue and Taxation Code section 68, specifying that if a taxpayer files for a property tax exclusion after the four-year deadline, the adjusted base year value transfer will be applied on the lien date of the assessment year in which the taxpayer files the request, and the assessor is to apply the exclusion to the lien dates for the last four fiscal years with appropriate roll corrections, refunds, or cancellations ([Exhibit 6.33](#)).

Action: Upon motion of Mr. Gaines, seconded by Ms. Stowers and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board authorized publication of the proposed amendments to Rule 462.500 as recommended by staff.

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ADMINISTRATIVE SESSION**Executive Director's Report**

Brenda Fleming, Executive Director, provided a report on time extension to Lake and San Benito Counties to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 6.34](#)).

Brenda Fleming, Executive Director, provided a report on time extension for official acts for the Assessment Appeals Board of Los Angeles, Riverside, and San Luis Obispo Counties and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 and Property Tax Rule 1051 ([Exhibit 6.35](#)).

Brenda Fleming, Executive Director provided a report regarding the status of pending and upcoming organizational issues, and introduced Lisa Renati, Chief Deputy Director, who provided an update on operational priorities ([Exhibit 6.36](#)).

Chief Counsel's Report

Henry D. Nanjo, Chief Counsel, provided a Legal Workload Update, which included general discussion on workload of the Legal Department and Board Proceedings Division ([Exhibit 6.37](#)).

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects activities and departmental issues.

The Board recessed at 11:58 a.m. and reconvened at 12:18 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen 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 6.38](#)).

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office, including actions taken to notify county officials involved in California's property tax system, taxpayers, and other parties of the August 18, 2020 Taxpayers' Bill of Rights Hearing.

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BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES**Board Member Strategic Planning Session (Mr. Vazquez)**

Mr. Vazquez made introductory remarks regarding the Board Member Strategic Planning Session summary report and next steps ([Exhibit 6.39](#)) and discussed a matrix that included Ms. Cohen's suggested edits ([Exhibit 6.40](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved the Board Member Strategic Plan as recommended by Mr. Vazquez with Ms. Cohen's edits: approved word changes and added action items for Goal 3 and 3a; delete 3b as redundant of 3a; incorporate 3c1 into 3a1; delete 3c2 as unnecessary; delete 3c4 as unnecessary; delete 3c5 and 3c7 as redundant of 3a; and, move 3c6 under Goal 4.

Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved Goal 4 of the Board Member Strategic Plan recommended by Ms. Cohen, and determined that Mr. Gaines will take the lead in partnership with Mr. Schaefer on Goal 4.

Board Workforce Planning Workgroup (Mr. Vazquez)

Mr. Vazquez provided an update on the Board Workforce Planning Workgroup scheduled workgroup kickoff meeting ([Exhibit 6.41](#)).

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

Action: Mr. Vazquez moved to separate the matter of accelerated appraiser certification process alternatives into two tracks, with the first being assigned to himself and Mr. Gaines to immediately implement a pilot program using Los Angeles County Assessor Jeffrey Prang's model in a county of each size (small, medium and large); and the second being assigned to Ms. Cohen to coordinate a broader stakeholder process. The motion was seconded by Mr. Gaines. Mr. Gaines offered an amendment that each Member select a county within their own district where the pilot program could be implemented. The amended motion was accepted by Mr. Vazquez. Mr. Schaefer made a substitute motion that the matter be agendaized for the July 22, 2020 Board Meeting, to include accelerated appraiser certification process alternatives; and that Mr. Vazquez and Mr. Gaines will meet with Los Angeles County Assessor Jeffrey Prang and BOE staff before the Board's July meeting; and BOE staff will provide a report with options and current ground rules for certification. The substitute motion by Mr. Schaefer was seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes.

Ms. Cohen moved that the Board's prior action that the Board defer consideration of the matter to the July 22, 2020 Board Meeting and that the item include accelerated appraiser certification process alternatives for possible action be rescinded. The motion was seconded by Ms. Stowers. Ms. Cohen withdrew her motion.

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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 provide comment, but there were none on the teleconference.

CLOSING REMARKS

The Board adjourned at 2:25 p.m. in memory of Elizabeth Brown, mother of Lisa Thompson; in recognition of the 100th birthday of May Lee, Volunteer with the Department of General Services, who began her state service in 1943; and, 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 July 22, 2020.