



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
August 18-19, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 8/19/2020 9:30 AM)

Tuesday, August 18, 2020, 10:00 a.m.

The BOE is actively monitoring the continuing developments surrounding the threat of the COVID-19 virus. We are guided by the following goals: (1) to protect the health of the public and our employees; (2) to help slow the spread of the virus in California and the nation; (3) to ensure the continuity of the work of the agency; and (4) to ensure all measures taken are in line with guidelines from the U.S. Centers for Disease Control and Prevention and the California Department of Public Health, and the Governor's Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. During this time, BOE will be utilizing teleconference interaction tools for its meetings, consistent with the Governor's Executive Order N-29-20 (issued March 17, 2020; see [Full Text Here](#)).

In accordance with this guidance, this Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend remotely. The public will be able to call in to hear the meeting telephonically or view the live webcast.

If you would like to listen by Toll-Free teleconference

Tuesday, August 18, 2020, dial **844-721-7237**, and when prompted enter the conference access number: **5599523#**

Wednesday, August 19, 2020, dial **877-226-8215**, and when prompted enter the conference access number: **6171192#**

Recommendation: If possible, dial into the teleconference on a cell phone to minimize connectivity issues and background noise.

If you would like to submit a public comment on an agenda item, please visit our [additional information](#) webpage to fill out a public comment submission, listing your name, identifying the agenda item you would like to comment on, and a summary of your comment. Based on these submissions, we will identify public commenters to speak during the meeting or have staff read the comment submissions into the record. Please email MeetingInfo@boe.ca.gov if you have any questions about this process.

The BOE strongly encourages virtual participation from any interested party. Additional information and updates related to this meeting will be provided on www.boe.ca.gov/meetings/info-081820.htm as they become available.

10:00 a.m. Pledge of Allegiance

Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Agenda changes will be listed on the last page of this document when applicable. This meeting will be [webcast live](#).

There are no items for the following:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings

C. Public Hearings

1. [Taxpayers' Bill of Rights Hearing +](#)Ms. Thompson

Public hearing to allow taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

There are no items for the following:

- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory
- F. Other Tax Program Nonappearance Matters

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

G. Rulemaking

1. [Proposed Readoption of Emergency Property Tax Rule 202 +](#) Mr. Lin

Staff requests readoption of emergency Rule 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, to extend the original term and provide sufficient time for the adoption and authorization of the certificate of compliance, which will make the emergency rule permanent.

- H. Property and Special Taxes
There are no items for this matter.

I. Other Chief Counsel Matters

1. Staff update: *Jeffrey Prang, Los Angeles County Assessor v. Amen Family Trust*, Appellate Case No. B298794, Second Appellate District, Division 5Mr. Nanjo/ Mr. Moon

Informational update on amicus curiae brief requested of staff.

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

- J. **Administrative Consent Agenda**Ms. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Corrected Board Meeting Minutes
• [June 9, 2020 +](#)
2. [Invitation to Annual Meeting of the Board and County Assessors +](#)

Request approval to invite County Assessors to meet with the State Board of Equalization and discuss issues relating to property assessment administration.

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming

a. [Extension of Time for Official Acts +](#)

Report on time extension for official acts for the Sacramento County Assessment Appeals Board and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 and Property Tax Rule 1051.
2. Chief Counsel Report
There are no items for these matters.
3. Property Tax Deputy Director's ReportMr. Yeung

a. Overview of Proposition 19 (ACA 11) and the Implementation Impact on BOE

There are no items for the following matters:

4. Legislative, Research & Statistics Division Chief's Report
5. Taxpayers' Rights Advocate Office's Report
6. Other Administrative Matters

L. Board Member Requested Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

1. New Matters
There are no items for these matters.
2. Board Member Initiatives
 - a. ~~Los Angeles County Assessor's Office Training Pilot Program~~ Mr. Vazquez

Update on pilot program with the Los Angeles County Assessor's Office. Information only, no action requested.

M. Public Policy Hearings

Items that appear under these matters provide information to the Members and may require Board action or direction.

1. Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings Mr. Vazquez

A discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required.

- a. Current Status of Remote Procedural and Evidentiary Hearings in CA: Challenges, Opportunities, Lessons Learned, and Perspectives

Judicial Council

Speakers: ~~Martin Hoshino, Administrative Director, Judicial Council of California~~

Robert Oyung, Chief Operating Officer, Judicial Council of California

Hon. Sheila F. Hanson, Chair, Judicial Council of California Advisory Committee; Judge of the Superior Court of California, County of Orange

Greg Harding, Information Technology Director, Superior Court of California, County of Placer

Office of Administrative Law

Speakers: Mark Kruger, Presiding Administrative Law Judge,
State Personnel Board
Jill Schlichtmann, Presiding Administrative Law
Judge, Office of Administrative Hearings, General
Jurisdiction Division
Mark Ibele, Director, Office of Tax Appeals

County Boards of Equalization / Assessment Appeals Boards

Speaker: John McKibben, Committee Chair, California
Association of Clerks and Election Officials

County Assessors

Speakers: Hon. Don H. Gaekle, President, California Assessors'
Association, and Stanislaus County Assessor
Hon. Lawrence E. Stone, Santa Clara County
Assessor

Taxpayers

Speaker: Cris K. O'Neill, Chair, California Alliance of Taxpayer
Advocates

- b. Examination of Business Continuity Plans: Challenges, Opportunities, Lessons Learned, and Perspectives
(Rescheduled to August 19, 2020)
- c. County Boards of Equalization/Assessment Appeals Boards Remote Hearings: Discussion on Guidance and Determining if Additional Authorities, Rules, or Actions are Required
(Rescheduled to August 19, 2020)

N. Public Comment on Matters Not on the Agenda

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

O. Closed Session

There are no items for these matters.

Recess - The meeting will reconvene on Wednesday, August 19, 2020, at 10:00 a.m.

General information regarding Board Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email:

MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on [Watch Meetings Live](#) in the Board Meetings Section.

The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Henry D. Nanjo
Chief Counsel /
Acting Chief, Board Proceedings

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- ++ Material will be available at a later date.



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
August 18-19, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 8/19/2020 9:30 AM)

Wednesday, August 19, 2020, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Agenda changes will be listed on the last page of this document when applicable. This meeting will be [webcast live](#).

M. Public Policy Hearings (Continued from August 18, 2020)

Items that appear under these matters provide information to the Members and may require Board action or direction.

- 1. Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings..... Mr. Vazquez

A discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required.

- b. Examination of Business Continuity Plans: Challenges, Opportunities, Lessons Learned, and Perspectives **(Rescheduled from August 18, 2020)**

Urban Counties

Speakers: Amin Almuhabab, Chief Information Officer, Executive Office of the Los Angeles County Board of Supervisors
 Jennifer Tran, Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
 Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors

Carole F. Ruwart, Deputy City Attorney, City &
County of San Francisco

Mid-Size Counties

Speakers: Kyreen Gonzalez, Deputy Clerk, Sonoma County
Board of Supervisors
Julie Dachtler, Senior Deputy Clerk, Yolo County
Board of Supervisors
~~Hon. Shelly Scott, Marin County Assessor-Recorder-
Clerk~~

Rural Counties

Speaker: Melanie Curtis, Deputy Clerk, Kings County Board of
Supervisors

Taxpayers

Speakers: Paul A. Waldman, CMI, President, California Alliance
of Taxpayer Advocates
Scott Kaufman, Legislative Director, Howard Jarvis
Taxpayers Association

- c. County Boards of Equalization/Assessment Appeals Boards
Remote Hearings: Discussion on Guidance and Determining if
Additional Authorities, Rules, or Actions are Required
(Rescheduled from August 18, 2020)

BOE

Speaker: Richard Moon, Tax Counsel IV, BOE

Urban Counties

Speakers: Thomas R. Parker, Deputy County Counsel, Los
Angeles County
Marvice Mazyck, Chief Deputy Clerk, San Diego
Board of Supervisors
Lisa Cho, Deputy County Counsel, San Mateo
County
Marcy L. Berkman, Deputy County Counsel, Santa
Clara County

Mid-Size Counties

Speakers: Kyreen Gonzalez, Deputy Clerk, Sonoma County
Board of Supervisors
Julie Dachtler, Senior Deputy Clerk, Yolo County
Board of Supervisors

Rural Counties

Speakers: Melanie Curtis, Deputy Clerk, Kings County Board of
Supervisors

Taxpayers

Speakers: Peter Kotschedoff, Chair Emeritus, California Alliance of Taxpayer Advocates
Scott Kaufman, Legislative Director, Howard Jarvis Taxpayers Association

Workforce Planning Workgroup Stakeholder Meeting

~~Discussion and possible action on Board direction to conduct stakeholder meetings to (1) assess current county and state appraiser workforce capacity, (2) discuss the current and projected challenges with recruitment, retention, and training, (3) identify opportunities and recommended actions, both short and long term, to ensure the County Assessors and BOE have sufficient skilled appraisers and training programs for efficient, effective and modernized property tax administration.~~

~~1. Workforce Assessment—Recruitment and Retention..... Mr. Vazquez~~

~~a. California Assessors’ Association Workforce Assessment—
Overview~~

~~Discussion of current and projected vacancy levels (Silver Tsunami, Split Roll, etc.), current minimum qualifications (MQs) for recruitment/hiring, and challenges and/or opportunities for modernization.~~

~~Speakers: Hon. Don H. Gaekle, President, California Assessors’ Association, and Stanislaus County Assessor
Hon. Charles W. Leonhardt, Plumas County Assessor
George Reinke, Assistant Assessor, Los Angeles County Assessor’s Office~~

~~b. California Assessors’ Association Assessment—Retention~~

~~Discussion of current and projected attrition rates and the general reasons, current efforts used to retain and/or promote appraisers, challenges (classifications, pay parity, compensation, etc.), and opportunities for modernization.~~

~~Speakers: Hon. Don H. Gaekle, President, California Assessors’ Association, and Stanislaus County Assessor
Hon. Charles W. Leonhardt, Plumas County Assessor
George Reinke, Assistant Assessor, Los Angeles County Assessor’s Office~~

~~c. BOE Workforce—General Assessment~~

~~Discussion of current and projected vacancy levels (Silver Tsunami, Split Roll, etc.), minimum qualifications (MQs) for recruitment/hiring; Challenges (classification issues, pay parity, compensation, etc.), BOE Recruitment Program, and opportunities for modernization.~~

~~Speaker: Lisa Renati, Chief Deputy Director, BOE~~

~~2. Mandated Appraiser Certification Training..... Mr. Vazquez~~

~~a. California Assessors' Association Assessment of Training~~

~~Discussion of Assessor office training methods, efforts, for newly hired appraisers, training challenges and/or gaps; and opportunities for modernization.~~

~~Speakers: Hon. Christina Wynn, Chair, Education Committee, California Assessors' Association, and Sacramento County Assessor
Jim Glickman, MAI, Chief Appraiser, Sacramento County Assessor's Office
Hon. Chuck Leonhardt, Plumas County Assessor
George Reinke, Assistant Assessor to Los Angeles County Assessor Prang~~

~~b. BOE General Assessment of Training~~

~~Discussion of BOE Appraiser Certification Requirements, BOE Appraiser Training programs, and opportunities for modernization (e.g. expand Appraiser training program).~~

~~Speaker: David Yeung, Deputy Director, Property Tax Department, BOE~~

~~3. Community College Curriculum and Partnerships..... Mr. Vazquez~~

~~Discussion and overview of existing appraiser training classes offered by Community Colleges, and review of partnership opportunities to expand Appraiser training options available through Community Colleges, including consideration of minimum appraiser job demand needed for community colleges to expand offerings and the possibility of short-term certificate or condensed "career academy" opportunities.~~

~~Speakers: Sheneui Weber, Vice Chancellor of Workforce and Economic Development, California Community Colleges Chancellor's Office
Brian King, Chancellor, Los Rios Community College District
Ryan Corner, Vice Chancellor - Educational Programs and Institutional Effectiveness, Los Angeles Community College District~~

Adjourn

General information regarding Board Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on [Watch Meetings Live](#) in the Board Meetings Section.

The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Henry D. Nanjo
Chief Counsel /
Acting Chief, Board Proceedings

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- ++ Material will be available at a later date.



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
August 18-19, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 8/19/2020 9:30 AM)

Agenda Changes

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

08/13/20 | Meeting Location | Corrected

08/17/20 | M1 | Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings | Speakers Added

08/17/20 | Workforce Planning Workgroup Stakeholder Meeting | Speakers Added

08/17/20 | L2a | Los Angeles County Assessor's Office Training Pilot Program | Postponed

08/17/20 | M1a | Current Status of Remote Procedural and Evidentiary Hearings in CA: Challenges, Opportunities, Lessons Learned, and Perspectives | Speaker Updated

08/17/20 | M1b | Examination of Business Continuity Plans: Challenges, Opportunities, Lessons Learned, and Perspectives | Rescheduled to Day 2

08/17/20 | M1c | County Boards of Equalization/Assessment Appeals Boards Remote Hearings: Discussion on Guidance and Determining if Additional Authorities, Rules, or Actions are Required | Rescheduled to Day 2

08/17/20 | Workforce Planning Workgroup Stakeholder Meeting | Postponed

08/19/20 | M1b | Examination of Business Continuity Plans: Challenges, Opportunities, Lessons Learned, and Perspectives | Speaker Updated