

**Tuesday, September 22, 2020**

The Board met at 10:08 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, and Mr. Gaines 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.

The meeting was opened in memoriam of: U.S. Supreme Court Justice Ruth Bader Ginsburg; Natividad (Natty) Vazquez, brother of Mr. Vazquez; and, Charles (Charlie) Edward Morton, Firefighter and Crew Boss, Big Bear Hotshots. Members made brief remarks and congratulated Ms. Cohen on the birth of her daughter, Madison Victoria Pulley, born September 7, 2020.

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

### **PUBLIC HEARING**

#### **Proposed Amendments to Property Tax Rule 462.500**

Sonya Yim, Tax Counsel, Legal Department, made introductory remarks regarding 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 for filings made after the four-year deadline, the adjusted base year value transfer will be limited to the year filed and the last four fiscal years ([Exhibit 9.1](#)).

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

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from the following individual. Mr. Nanjo noted that this comment pertains to other items on the agenda.

Johnathan Green, Single Homeowner ([Exhibit 9.2](#))

Action: Upon motion of Mr. Schaefer, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers voting yes, Ms. Cohen absent, the Board adopted the amendments to Rule 462.500 as published.

Exhibits to these minutes are incorporated by reference.

Tuesday, September 22, 2020

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

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

Action: Approve the Board Meeting Minutes of July 22-23, 2020.

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

Action: Approve the 2021 Board Workload Plan as recommended by staff ([Exhibit 9.3](#)).

**Executive Director's Report**

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

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities and agency projects.

**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.

**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.

**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 9.4](#)).

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an overview of the Legislative Budget Change Proposal (BCP) Process.

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an overview of the Proposition 15 Legislative Budget Change Concept (BCC) Paper.

Tuesday, September 22, 2020

### **Taxpayers' Rights Advocate Office's Report**

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office.

The Board recessed at 11:38 a.m. and reconvened at 11:50 a.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers present.

### **BOARD MEMBER REQUESTED MATTERS: NEW MATTERS**

#### **Board Governance, Part 1 (Mr. Vazquez)**

Mr. Vazquez made introductory remarks regarding annual review of Board Members' Governance Policy, Mission Statement, and commitment to strong governance, and consideration of revisions where appropriate. The Governance Policy is a result of the Board's power and duty to prescribe rules and policies for its own government and for the transaction of its business consistent with its constitutional and statutory responsibilities ([Exhibit 9.5](#)).

Action: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers voting yes, Ms. Cohen absent, the Board decided that the Chairman and Vice Chair would meet with Chief Counsel to review the policy and provide a draft or drafts for Board consideration at its October Board Meeting.

### **BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES**

#### **Los Angeles County Assessor's Office Training Pilot Program (Mr. Vazquez)**

Mr. Vazquez provided an update on the pilot program with the Los Angeles County Assessor's Office, for discussion.

### **ANNOUNCEMENT**

Mr. Schaefer recognized the 93<sup>rd</sup> birthday of Tommy Lasorda, National Baseball Hall of Fame Manager, Los Angeles Dodgers.

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

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from the following individual.

John Ringel, Historical Aircraft Owner ([Exhibit 9.6](#))

### **CLOSING**

The Board recessed at 12:36 p.m.

*The foregoing minutes are adopted by the Board on November 17, 2020.*

**Wednesday, September 23, 2020**

The Board met at 10:02 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair and Mr. Gaines 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.

### **COVID-19 COUNTY BOARDS OF EQUALIZATION / ASSESSMENT APPEALS BOARDS COLLABORATIVE WORKGROUP PLANNING MEETING, PART 1: COLLABORATIVE DISCUSSION**

#### **Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings (Mr. Vazquez / Ms. Cohen)**

Mr. Vazquez made introductory remarks regarding the follow up discussion and possible action by the Board regarding future guidance on procedural and due process issues in remote hearings, the submission of evidence, technical steps to ensure audio/visual continuity and equal access, the protection of the rights of all parties, and the need for any additional required actions ([Exhibit 9.7](#)). The *Statewide Pandemic Continuity of AAB Operations Subgroup/ Workgroup (Workgroup)*, unanimously approved by the Board on August 19, 2020, consists of a panel of experts who have been invited to represent four categories of stakeholders and to speak to the Board on behalf of the group they represent on one or more agenda issues.

At the invitation of Mr. Vazquez, Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, made brief opening remarks on behalf of Ms. Cohen.

Exhibits to these minutes are incorporated by reference.

#### ***Clarification on the Rights of the Hearing Participants***

Mr. Vazquez introduced the following panelists and moderated a panel discussion regarding clarification on the rights of the hearing participants, including: the right to the type of hearing (physical in-person or remote) for both procedural and evidentiary matters; short term right for emergencies or long-term option; equal access in remote hearings; ensuring all parties and AAB members can view and hear each other during hearings; and, in-person hearing safety standards, continuances, other options if a remote hearing is not possible or refused.

**Wednesday, September 23, 2020**

*County Assessment Appeals Board Representatives*

Panelists: Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
Jennifer Tran, Chief, Assessment Appeals Division, Executive Office of the  
Los Angeles County Board of Supervisors  
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office,  
on behalf of the Los Angeles County Assessment Appeals Board  
([Exhibit 9.8](#))  
Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors  
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

*County Assessors Representative*

Panelists: Hon. Don H. Gaekle, President, California Assessors' Association (CAA), and  
Stanislaus County Assessor  
Hon. Ernest J. Dronenburg, Jr., President-Elect, CAA, and San Diego County  
Assessor-Recorder-Clerk

*Taxpayer Representative*

Panelists: Breann E. Robowski, Chair, California Alliance of Taxpayer Advocates (CATA)  
Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop  
Shaw Pittman LLP ([Exhibit 9.9](#))  
Wes Nichols, Board Member, CATA, and Managing Principal and Founder of  
Paramount Property Tax Appeal

*Comments*

Speaker: Carole F. Ruwart, Deputy City Attorney, San Francisco City and County, on  
behalf of Carmen Chu, San Francisco City and County Assessor-Recorder

The Board recessed at 12:31 p.m. and reconvened at 1:04 p.m. with  
Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers present.

***Appropriate Methods for Dealing with Document Submission***

Mr. Vazquez introduced the following panelists and moderated a panel discussion regarding appropriate methods for dealing with document submission, including: requirements and protocols for entering all evidence electronically at or before a hearing; timing for electronic submissions – day-of-the-hearing submissions; protocols on presenting documents for witness impeachment; required platform for document submission and required format for documents (Word, PDF, Excel, etc.); and, ensuring parties and AAB members can view all documents during hearings, necessity for simultaneous viewing.

Wednesday, September 23, 2020

*County Assessment Appeals Board Representatives*

Panelists: Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
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  
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board  
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board  
([see Exhibit 9.8](#))

*County Assessors Representative*

Panelists: Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
Hon. Ernest J. Dronenburg, Jr., President-Elect, CAA, and San Diego County Assessor-Recorder-Clerk

*Taxpayer Representative*

Panelists: Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 9.9](#))  
Wes Nichols, Board Member, CATA, and Managing Principal and Founder of Paramount Property Tax Appeal

***Technology Options***

Mr. Vazquez introduced the following panelists and moderated a panel discussion regarding technology options, including: visual or auditory interruptions (freezing or dropped links) during hearings; remedies to ensure all parties have access / alternative options; reliable platforms for remote hearings (Zoom, WebEx, etc.); addressing bandwidth; other solutions to consider; notice requirements to parties – access instructions, coaching/training videos – accommodations for special needs; and, investment in remote hearing capability – efficiencies realized long term.

*County Assessment Appeals Board Representatives*

Panelists: Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
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  
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

**Wednesday, September 23, 2020**

*County Assessors Representative*

Panelist: Hon. Ernest J. Dronenburg, Jr., President-Elect, CAA, and San Diego County Assessor-Recorder-Clerk

*Taxpayer Representative*

Panelist: Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 9.9](#))

**BOE Role**

Mr. Vazquez introduced the following panelists and moderated a panel discussion regarding BOE Role, including: possible modifications needed to Property Tax Rules 301 through 326 to facilitate remote hearings; details on guidance needed to ensure uniformity on resolved remote hearing issues via Letters to Assessors and the Assessment Appeals Manual; provide training for AAB members and staff, County Assessors and staff, taxpayers, and other participants including but not limited to the use of technology and equipment required for remote hearings; clearinghouse function, ensuring information and communications among all counties, County Assessors, and taxpayers is received and shared; and, publish Letters to Assessors to County Board/ AAB Clerks, County Counsels, and Interested Parties providing guidance on resolved issues and remaining concerns.

*BOE Representatives*

Panelists: Brenda Fleming, Executive Director, BOE  
David Yeung, Deputy Director, Property Tax Department, BOE  
Richard Moon, Tax Counsel, BOE

*County Assessment Appeals Board Representatives*

Panelists: Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office,  
on behalf of the Los Angeles County Assessment Appeals Board  
([see Exhibit 9.8](#))  
Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors  
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

*County Assessors Representative*

Panelist: Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor

*Taxpayer Representative*

Panelist: Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 9.9](#))

Wednesday, September 23, 2020

***Closing Remarks***

At the invitation of Mr. Vazquez, Members made brief closing remarks and thanked the workgroup panelists, staff, and others, for their participation.

Speaker: Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings;  
and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 9.9](#))

**CLOSING**

The Board recessed at 3:43 p.m.

*The foregoing minutes are adopted by the Board on November 17, 2020.*



**Thursday, September 24, 2020**

The Board met at 10:07 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair and Mr. Gaines 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.

## **WORKFORCE PLANNING WORKGROUP STAKEHOLDER MEETING**

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

At the invitation of Mr. Vazquez, Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, made brief opening remarks on behalf of Ms. Cohen.

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

## **Workforce Assessment—Recruitment and Retention (Mr. Vazquez)**

### ***California Assessors' Association Workforce Assessment—Overview***

Mr. Vazquez made introductory remarks and moderated a panel discussion regarding current and projected appraiser vacancy levels, appraiser shortfalls at all levels including auditor-appraisers, current minimum qualifications (MQs) for recruitment/hiring, and challenges and/or opportunities for modernization.

Panelists:       Hon. Don H. Gaekle, President, California Assessors' Association (CAA), and  
                          Stanislaus County Assessor  
                          Hon. Charles W. Leonhardt, Plumas County Assessor  
                          George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

### ***California Assessors' Association Assessment—Retention***

Mr. Vazquez moderated a panel discussion regarding current and projected attrition rates and the general reasons, current efforts used to retain and/or promote appraisers and auditor-appraisers, challenges (classifications, pay parity, compensation, etc.), and opportunities for modernization.

**Thursday, September 24, 2020**

Panelists: Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
 Hon. Charles W. Leonhardt, Plumas County Assessor  
 George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

***BOE Workforce—General Assessment***

Mr. Vazquez moderated a panel discussion regarding current and projected vacancy levels (Silver Tsunami, Split Roll, entry level appraiser and auditor-appraiser shortfalls, etc.), minimum qualifications (MQs) for recruitment/hiring; challenges (classification issues, pay parity, compensation, etc.), BOE Recruitment Program, and opportunities for modernization.

Panelists: Brenda Fleming, Executive Director, BOE  
 Lisa Renati, Chief Deputy Director, BOE

**Mandated Appraiser Certification Training (Mr. Vazquez)**

***California Assessors' Association Assessment of Training***

Mr. Vazquez moderated a panel discussion regarding Assessor office training methods, efforts, for newly hired appraisers and auditor-appraisers, training challenges and/or gaps; and opportunities for modernization.

Panelists: Hon. Christina Wynn, Chair, Education Committee, CAA, and Sacramento County Assessor  
 Jim Glickman, Chief Appraiser, Real Property Residential, Sacramento County Assessor's Office  
 Hon. Charles W. Leonhardt, Plumas County Assessor  
 George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

The Board recessed at 12:51 p.m. and reconvened at 1:27 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers present.

***BOE General Assessment of Training***

Mr. Vazquez moderated a panel discussion regarding BOE appraiser certification requirements, BOE appraiser and auditor-appraiser training programs, and opportunities for modernization (e.g. expand appraiser training program).

Panelists: David Yeung, Deputy Director, Property Tax Department, BOE  
 Patricia Lumsden, Chief, County-Assessed Properties Division, Property Tax Department, BOE

Speaker: Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
 George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

Thursday, September 24, 2020

The Board directed the Executive Director to collaborate with the County Assessors on workforce development and recruitment options for the various appraiser classifications needed, should Proposition 15, the Split Roll Initiative, pass.

### **Community College Curriculum and Partnerships (Mr. Vazquez)**

Mr. Vazquez moderated a panel discussion and overview of existing appraisal education classes offered by Community Colleges, and review of partnership opportunities to expand appraiser training and course 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, condensed “career academy” opportunities, scholarships / loan forgiveness programs or other incentives for entering the appraisal profession.

Panelist: Ryan Cornner, Vice Chancellor of Educational Programs and Institutional Effectiveness, Los Angeles Community College District

The matter was continued later in the day.

### **Summary**

Mr. Vazquez introduced Kristine Cazadd, Senior Tax Counsel, BOE District 3, who reported a proposed outline strategy for the Workforce Report, as recommended by Mr. Vazquez. Members requested the recommendation in writing, and the Board deferred consideration of the matter to its October meeting.

### **Community College Curriculum and Partnerships (Mr. Vazquez) (Continued)**

Panelist: Sheneui Weber, Vice Chancellor of Workforce and Economic Development, California Community Colleges Chancellor’s Office

Speaker: Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor

### **COVID-19 COUNTY BOARDS OF EQUALIZATION / ASSESSMENT APPEALS BOARDS COLLABORATIVE WORKGROUP PLANNING MEETING, PART 2: WORKGROUP’S REPORT**

#### **Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings (Mr. Vazquez / Ms. Cohen)**

Mr. Vazquez introduced Kristine Cazadd, Senior Tax Counsel, BOE District 3, who presented the Workgroup’s findings and recommendations for discussion and possible action by the Board regarding future guidance on procedural and due process issues in remote hearings, the submission of evidence, technical steps to ensure audio/visual continuity and equal access, the protection of the rights of all parties, and the need for any additional required actions.

**Thursday, September 24, 2020**

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office,  
on behalf of the Los Angeles County Assessment Appeals Board  
([see Exhibit 9.8](#))  
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors  
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings;  
and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 9.9](#))  
Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board  
Hon. Ernest J. Dronenburg, Jr., San Diego County Assessor

Action: Ms. Stowers moved to defer the matter to the October meeting to allow Members and the workgroup an opportunity to review the recommendation of Mr. Vazquez. The motion failed for lack of a second.

Mr. Schaefer moved to schedule an additional meeting in two weeks to discuss the matter. The motion failed for lack of a second.

The Board requested the recommendation of Mr. Vazquez in writing, and deferred consideration of the matter to its October meeting.

Exhibits to these minutes are incorporated by reference.

## **CLOSING**

Members made brief closing remarks, and thanked the workgroup members, stakeholders, and staff for their hard work and dedication to these matters.

The Board adjourned at 4:02 p.m.

*The foregoing minutes are adopted by the Board on November 17, 2020.*