



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 274-3540 • FAX (916) 285-0127  
[www.boe.ca.gov](http://www.boe.ca.gov)

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First District, Sacramento

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ANTONIO VAZQUEZ, CHAIRMAN  
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MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**January 14-15, 2021**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 1/8/2021 4:45 PM)**

**Thursday, January 14, 2021, 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, dial 1-877-336-4436, and when prompted enter the conference access number: 1231686#.

**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 [www.boe.ca.gov/meetings/info-011421.htm](http://www.boe.ca.gov/meetings/info-011421.htm) 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](mailto: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-011421.htm](http://www.boe.ca.gov/meetings/info-011421.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
- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory
- F. Other Tax Program Nonappearance Matters

The following matters are scheduled for Friday, January 15, 2021:

**Chief Counsel Matters**  
**Administrative Session**

**M. Public Policy Hearings**

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

1. Proposition 19 Implementation, Part 1 ..... Mr. Vazquez

a. Strike Team Reports

Strike Team Reports on the Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020*.

1) [Legal Analysis of Current Law & Applicable Guidance](#) + ..... Mr. Moon

Presentation and discussion on legal analysis and guidance to determine necessary/recommended actions and potential challenges associated with implementing the initiative.

2) [Proposition 19 and Implementation Planning Matrix](#) + ..... Mr. Yeung

Update and analysis on the Proposition 19 Analysis and Implementation Planning Matrix.

## 3) Proposed Draft Legislation

Presentation and discussion on proposed draft legislation.

Speakers:

Hon. Ernest J. Dronenburg, Jr., President,  
California Assessor's Association (CAA); and  
San Diego County Assessor-Recorder-Clerk +  
Hon. Jeffrey Prang, Los Angeles County Assessor  
David Yeung, Deputy Director of Property Tax, BOE  
Richard Moon, Tax Counsel, BOE

## 4) Collaboration with California State Legislature

Presentation and discussion on collaborating with the California State Legislature.

Speakers:

Hon. Ernest J. Dronenburg, Jr., President, CAA; and  
San Diego County Assessor-Recorder-Clerk  
Brenda Fleming, Executive Director, BOE

## 5) Implementation of Forms and Processes ..... Ms. Lumsden

Presentation and discussion on implementation of forms and processes.

## b. Board Discussion on Strike Team Reports, Part 1

Board Member discussion and possible actions on the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020*.

- 1) Legislative Actions
- 2) Guidance and Rulemaking
- 3) Forms and Processes
- 4) Communications Plan: Education and Outreach

**N. Public Comment on Matters Not on the Agenda**

This matter is scheduled for Friday, January 15, 2021.

**O. Closed Session**

There are no items for these matters.

**Recess** - The meeting will reconvene on Friday, January 15, 2021, at 10:00 a.m.

General information regarding Board Meetings can be found at [www.boe.ca.gov/meetings/boardcomm.htm](http://www.boe.ca.gov/meetings/boardcomm.htm). If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 274-3540 or email: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 274-3547, or email [Rose.Smith@boe.ca.gov](mailto:Rose.Smith@boe.ca.gov) if you require special assistance.

Catherine P. Taylor, Chief  
Board Proceedings Division

- \* 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.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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Friday, January 15, 2021, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes\*

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Chief Counsel Matters

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

There are no items for the following:

- G. Rulemaking
H. Property and Special Taxes

I. Other Chief Counsel Matters

- 1. Board Governance, Continued + .....Mr. Nanjo

Proposed amendments of the Board Members' Governance Policy, Mission Statement, and commitment to strong governance, based on annual review and subsequent Board discussion, for possible changes.

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. Taylor
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Retirement Resolutions +
• Mike Harris

2. Approval of Board Meeting Minutes
  - [December 16, 2020 +](#)
  - [December 17, 2020 +](#)

## K. Other Administrative Matters

1. Executive Director's Report .....Ms. Fleming
  - a. Organizational Update  
Report on the status of pending and upcoming organizational issues.
  - b. ~~Presentation of the Workforce Planning Report ++~~
  - c. Operational Priorities & Projects ..... Ms. Renati  
Report on the status of operational priorities and agency projects.
2. Chief Counsel's Report .....Mr. Nanjo
  - a. Legal Workload Quarterly Report  
General discussion on the Legal Department's workload over the last three months.
3. Property Tax Deputy Director's Report .....Mr. Yeung
  - a. Operational Updates  
Report on the status of pending and upcoming projects, activities, and departmental issues.
4. Legislative, Research & Statistics Division Chief's Report..... Ms. Renati
  - a. Update on Legislative Issues  
Update on legislative bills impacting the BOE, both administrative and program related.
5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
  - a. Taxpayers' Rights Advocate Office Update  
Update on activities of the Taxpayers' Rights Advocate Office.
6. Other Administrative Matters  
There are no items for this matter.

**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. ~~Bagley Keene Open Meeting Act 2004 + .....~~Mr. Schaefer

**M. Public Policy Hearings**

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

2. Proposition 19 Implementation, Part 2 ..... Mr. Vazquez
  - a. Board Discussion on Strike Team Reports, Part 2  
  
Board Member discussion and possible actions on the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020*.
    - 1) Legislative Actions
    - 2) Guidance and Rulemaking
    - 3) Forms and Processes
    - 4) Communications Plan: Education and Outreach

**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.

**Adjourn**

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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.

01/05/21 | Teleconference Dial-in Information | Added

01/05/21 | J2 | Approval of Board Meeting Minutes: December 16-17, 2020 | Material Revised

01/08/21 | M1a1 | Legal Analysis of Current Law & Applicable Guidance | Material Added

01/08/21 | M1a2 | Proposition 19 and Implementation Planning Matrix | Material Added

01/08/21 | M1a3 | Proposed Draft Legislation | Speakers & Material Added

01/08/21 | M1a4 | Collaboration with California State Legislature | Speakers Added

01/08/21 | K1b | Presentation of the Workforce Planning Report | Postponed

01/08/21 | L2a | Bagley Keene Open Meeting Act 2004 | Deferred