

Tuesday, April 27, 2021

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, 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. Catherine Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

PUBLIC HEARINGS

Property Taxes – State Assessee's Presentations on the Valuation of State-Assessed Properties

David Yeung, Deputy Director, Property Tax Department, made introductory remarks regarding state assessee's presentations on the valuation of state-assessed properties.

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

PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE

Audits

Google North America Inc., dba Project Fi by Google, (2801)
2017 to 2019, \$2,306,000.00 Escaped Assessment, \$243,600.00 Penalties, \$476,460.00 In-lieu Interest

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the audit adjustments as recommended by staff.

CHIEF COUNSEL MATTERS: RULEMAKING

Proposed Property Tax Rule 462.520

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to publish Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, to implement and make specific provisions of section 2.1 of Article XIII A of the California Constitution ([Exhibit 4.1](#)).

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Action: 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 authorized publication of Property Tax Rule 462.520 as recommended by staff.

Exhibits to these minutes are incorporated by reference.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

With respect to the Administrative Matters, Consent Agenda, upon a single 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 made the following orders:

Action: Approve the Board Meeting Minutes of March 23, 2021.

Executive Director's Report

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

Brenda Fleming, Executive Director, provided a report on time extension for El Dorado and Trinity Counties to complete and submit the 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 4.2](#)).

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

Lisa Renati, Chief Deputy Director, and staff provided reports on the status of operational priorities, agency projects, and legislative developments related to the implementation of Proposition 19 ([Exhibit 4.3](#)).

David Yeung, Deputy Director, Property Tax Department, provided an update on the Property Tax Department's implementation actions, including updates on guidance.

Henry D. Nanjo, Chief Counsel, and Richard Moon, Tax Counsel, Legal Department, provided an update on the Legal Department's implementation actions, including updates on rulemaking.

The Board recessed at 11:10 a.m. and reconvened at 11:20 a.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Peter Kim, Chief Communications Officer, provided an update on the Communications Department's implementation actions.

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Lisa Thompson, Taxpayers' Rights Advocate, provided updates on the Taxpayers' Rights Advocate Office's implementation actions, and Education and Outreach implementation actions.

Chief Counsel's Report

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload.

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

Lisa Renati, Chief Deputy Director, provided an update on legislative bills impacting the BOE, both administrative and program related ([Exhibit 4.4](#)).

Brenda Fleming, Executive Director, provided an update on legislative actions associated with the implementation of Proposition 19.

Taxpayers' Rights Advocate Office's Report

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

BOARD MEMBER REQUESTED MATTERS: NEW MATTERS

COVID-19 Impact on Deadlines for Base Year Transfers and Other Property Tax Deadlines (Ms. Cohen)

Ms. Cohen made introductory remarks regarding the need for the Board to consider recommendations to address the impact of the COVID-19 pandemic on taxpayers who have not been able to complete residential property base year value transfers within the Constitutionally required periods, and consider options to address the impact of the COVID-19 pandemic on taxpayers who face other property tax deadlines ([Exhibit 4.5](#)).

Action: Ms. Cohen moved to direct the Executive Director to review all relevant property tax deadlines that have been or could be impacted by the COVID-19 pandemic, and report on whether Constitutional amendments or statutory action is necessary to provide relief. The motion was seconded by Ms. Stowers. Ms. Cohen withdrew her motion.

Upon motion of Ms. Cohen, seconded by Ms. Stowers and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board directed the Executive Director to review existing Constitutional and statutory property tax deadlines impacted by COVID-19 and provide recommendations for Board consideration at a future meeting.

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Policy Development Opportunities for Assisting with Affordable Housing Efforts (Mr. Vazquez)

Mr. Vazquez made introductory remarks for discussion and possible Board action to consider conducting a future public policy hearing regarding current and proposed affordable housing efforts, including but not limited to statutory changes and affordable housing advocate initiatives to increase affordable housing in the state and for our development of policies to support and assist in these efforts ([Exhibit 4.6](#)).

Speaker: Malcom Bane

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board authorized the Chairman to work with the Executive Director to further develop the concept of conducting a public policy hearing regarding current and proposed affordable housing efforts, including but not limited to statutory changes and affordable housing advocate initiatives to increase affordable housing in the state for the development of policies to support and assist in these efforts, and bring the proposal back for the Board's consideration.

PUBLIC POLICY HEARINGS

Proposition 19 Implementation

Mr. Vazquez made introductory remarks regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Speaker: Genevieve

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Catherine Taylor, Chief, Board Proceedings and Support Services Division, entered into the record written comments from the following individual.

Matthew Powers, Vice President, Life, Disability and LTC Policy, Association of California Life and Health Insurance Companies (ACLHIC) ([Exhibit 4.7](#))

Speaker: Genevieve

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 2:04 p.m. and reconvened immediately in closed session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

CLOSED SESSION

The Board met to discuss pending litigation (Gov. Code § 11126(e)).

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ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 2:53 p.m. in open session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Mr. Vazquez announced that the Board took no action in closed session.

CLOSING

The Board adjourned at 3:04 p.m. in memory of Martin C. Rohrke, Former Supervisor, Tax Area Services Section, BOE Retiree of 35 years of service, and father of Glenna Schultz; and, Bob Johnson, civil rights leader.

The foregoing minutes are adopted by the Board on May 25, 2021.