



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

TED GAINES
First District, Sacramento

MALIA M. COHEN
Second District, San Francisco

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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
September 21-22, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 9/20/2021 4:00 PM)

Tuesday, September 21, 2021, 10:00 a.m.

BOE will be utilizing teleconference interaction tools for its meetings, consistent with paragraph 42 of the Governor's Executive Order N-08-21 (issued June 11, 2021; 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. The BOE strongly encourages virtual participation from any interested party.

If you would like to listen or make public comment by Toll-Free teleconference, dial **877-226-8189**, and when prompted enter the conference access number: **893905#**.

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

We encourage the public to provide written testimony before the meeting begins. Additionally, we will provide instructions for oral public comment throughout the duration of the teleconference meeting.

If you would like to submit a public comment on an agenda item, please visit our additional information webpage for this meeting 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:

www.boe.ca.gov/meetings/info-092121.htm.

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.

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

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

- 1. Property Taxes Matters..... Mr. McCool
 - Board Roll Changes
 - a. 2021 Board Roll of State-Assessed Property 'CF'

Chief Counsel Matters

There are no items for the following:

- G. Rulemaking
- H. Property and Special Taxes
- I. Other Chief Counsel Matters

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. Approval of Board Meeting Minutes
 - [August 24-25, 2021 +](#)

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. Status Report on Options for COVID-19 Impact on Property Tax Deadlines +

Status update on proposed Constitutional and statutory draft amendments which would extend specific property tax deadlines intended to provide relief for taxpayers impacted by the COVID-19 pandemic and other state emergencies.
 - c. Approval of the 2022 Board Workload Plan +

The plan consists of the 2022 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.
 - d. Status Report on Resuming Advisory Council Meetings

Status Report on the resumption of the Advisory Council.
 - e. Operational Priorities Ms. Renati

Report on the status of operational priorities including requesting Board authorization for further actions related to legislative developments.
 - f. Welfare Exemption Process Improvement Project Ms. Renati

Report on the status of the agency's Welfare Exemption Process Improvement Project including requesting Board authorization for further actions related to legislative developments.
 - g. Proposition 19 Implementation Project + Ms. Renati

Report on the status of the agency's Proposition 19 Implementation Project including requesting Board authorization for further actions related to legislative developments.

- Update on the Implementation and Action Plan..... Ms. Renati
 - Update on the Property Tax Department's Implementation Actions, Including Updates on GuidanceMr. Yeung/
Ms. Lumsden
 - Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking.....Mr. Nanjo/
Mr. Moon
 - Update on legislation related to Implementation of Proposition 19.....Mr. Weatherby
 - Update on the Communications Department's Implementation Actions Mr. Kim
 - Update on the Taxpayers' Rights Advocate Office's Implementation Actions.....Ms. Thompson
 - Update on Education and Outreach Implementation ActionsMs. Thompson
2. Chief Counsel Report
There are no items for this matter.
3. Property Tax Deputy Director's ReportMr. Yeung
- a. Operational Updates
- Report on the status of pending and upcoming projects, activities, and departmental issues.
- [Letters to Assessors +](#) Ms. Lumsden
 - Appraisal Training and Certification Ms. Lumsden
 - Assessment Practices Surveys..... Ms. Lumsden
 - State Assessed Property Mr. McCool
4. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
- a. [Update on Legislative Issues +](#)
- Update on administrative and program related legislative bills impacting the BOE.

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

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1. New Matters
 - a. Review of State Assessee Appeal Rights..... Mr. Vazquez
Review and discussion of state assessee appeal rights and notifications.
2. Board Member Initiatives
There are no items for these matters.

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
There are no planned staff reports or external speakers for this item. Persons who wish to address the Board may do so under this item on the agenda.
2. Wine Industry and Winegrower Excise Tax Data..... Mr. Vazquez
Discussion and possible action on winegrower excise tax data.
Speaker: [Robert P. Koch, President and Chief Executive Officer, Wine Institute +](#)

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 this matter.

Recess - The meeting will reconvene on Wednesday, September 22, 2021, 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) 274-3540 or email: 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 if you require special assistance.

Catherine Taylor, Chief
Board Proceedings and
Support Services 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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10:00 a.m. Board Meeting Reconvenes*

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M. Public Policy Hearings (Continued)

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- 3. Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings..... Mr. Vazquez/
Ms. Cohen

A re-opening of discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic and other calamities, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required. Following the testimony of the listed speakers, other individuals and members of the public will be invited to participate.

- a. Current Status: Review of actions taken by the Board of Equalization regarding remote AAB Hearings: Issues Addressed in Informational Hearings (see Letters to Assessors (LTA) Nos. [2020/063](#) and [2021/002](#)), and Letters to Assessors Issued Regarding Extensions of the 2-Year Deadline under AB 107 and AB 137 (see LTA No. [2021/039](#))

Speakers:

- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization
- Richard Moon, Senior Counsel, California State Board of Equalization

b. Report on Surveys of Responses Received from AABs Regarding Remote AABs Hearings

Speaker:

- [John McKibben, Committee Chair, California Association of Clerks and Election Officials +](#)

c. Evaluation of Remote AABs Hearings – County Perspectives

Speakers:

- Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
- Thomas R. Parker, Deputy County Counsel, Los Angeles County
- Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
- Marcy L. Berkman, Retired Deputy County Counsel, Santa Clara County
- Kathy McClellan, Assistant Clerk of the Board of Supervisors, Sacramento County
- Kyreen Gonzalez, Deputy Clerk of the Board of Supervisors, Sonoma County
- Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder- Clerk

d. Evaluation of Remote AABs Hearings – Taxpayer Representative Perspectives

Speaker:

- Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, California Alliance of Taxpayer Advocates (CATA); and Partner, Pillsbury Winthrop Shaw Pittman +

e. Impact of Possible Transition Plans for In-Person AABs Hearings

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County
- Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder- Clerk
- Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

f. Possible Issues for Additional Guidance Regarding Remote AABs Hearings

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County
- Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder- Clerk
- Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

g. Board Wrap Up and Schedule for Next Steps

Speakers:

- Antonio Vazquez, Chairman, California State Board of Equalization District 3
- Malia M. Cohen, Member, California State Board of Equalization District 2
- Brenda Fleming, Executive Director, California State Board of Equalization

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.

09/14/21 | J1 | Approval of Board Meeting Minutes: August 24-25, 2021 | Material Added

09/15/21 | K3a | Operational Updates: Letters to Assessors | Material Added

09/16/21 | K1b | Status Report on Options for COVID-19 Impact on Property Tax Deadlines | Material Added

09/16/21 | M2 | Wine Industry and Winegrower Excise Tax Data | Material Added

09/17/21 | K1c | Approval of the 2022 Board Workload Plan | Material Added

09/17/21 | K4a | Update on Legislative Issues | Material Added

09/20/21 | L1a | Review of State Assessee Appeal Rights | Material Not Expected