

Tuesday, April 26, 2022

The Board met at its offices at 450 N Street, Sacramento, at 10:02 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, and Mr. Vazquez.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other boardroom procedures.

CHIEF COUNSEL MATTERS: OTHER CHIEF COUNSEL MATTERS

Resolution Conferring Powers on the Executive Director

Henry D. Nanjo, Chief Counsel, presented the resolution conferring powers on Executive Director Yvette M. Stowers for discussion and adoption ([Exhibit 4.1](#)).

Members made complimentary remarks and thanked Brenda Fleming, Special Consultant, and former Executive Director, for her leadership and dedicated service to the Members, BOE, and the State of California. Members also congratulated Yvette M. Stowers, Executive Director, on her new role with BOE. Ms. Fleming thanked the Members for the opportunity to serve them.

Yvette M. Stowers, Executive Director, thanked Members for their confidence, and thanked Brenda Fleming, Special Consultant, for her service to BOE.

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Yee absent, the Board adopted the resolution conferring powers on Yvette M. Stowers, Executive Director, as recommended by staff.

Exhibits to these minutes are incorporated by reference.

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PUBLIC HEARINGS**Property Taxes – State Assesseees’ Presentations on the Valuation of State-Assessed Properties**

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding state assesseees’ opportunity to make presentations on the valuation of state-assessed properties. Mr. McCool outlined the working relationships BOE has with state assesseees.

Speakers were invited to address the Board. There were no presentations.

ADMINISTRATIVE SESSION**Administrative Matters, Consent**

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

Action: Adopt the Board Meeting Minutes of March 29-30, 2022.

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

Action: Adopt the invitation to the Annual Meeting of the Board and County Assessors as recommended by staff ([Exhibit 4.2](#)).

Ms. Cohen recommended that Members report out of their respective district County Assessor meetings on their respective concerns, to provide a robust discussion at the Annual Meeting of the Board and County Assessors, which is scheduled for October 19, 2022.

Executive Director’s Report

Yvette M. Stowers, Executive Director, provided a report regarding the status of pending and upcoming organizational issues. Ms. Stowers thanked the Members and complimented staff, acknowledged that this is the first in-person Board Meeting in two years, and acknowledged that BOE was featured on the gameshow Jeopardy that aired Friday, April 22, 2022.

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Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time for the Counties of Los Angeles and Shasta to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 4.3](#)).

Yvette M. Stowers, Executive Director, provided an in-depth review of the Fiscal Year 2020-21 California State Board of Equalization Annual Report ([Exhibit 4.4](#)).

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities, including workforce capacity, updated telework policy implementation, and the status of the feasibility of BOE implementing a website translation functionality.

Lisa Renati, Chief Deputy Director, provided a report on the status of agency projects related to the implementation and action plan for Proposition 19 ([Exhibit 4.5](#)). Ms. Renati reported an approximate 315,500 unique external views of the BOE's Proposition 19 information website since November 10, 2020.

Yvette M. Stowers, Executive Director, as a follow up to the Annual Report discussion, compared the state's \$85 billion property tax revenue to the \$98.7 billion actual receipt of personal income tax revenue for Fiscal Year 2021-2022 to date March 2022, per Department of Finance bulletin.

The Board recessed at 11:08 a.m. and reconvened at 11:17 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez present.

Chief Counsel's Report

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload, including a holistic review of the appeals process, number of Public Records Act requests, number of publication reviews, regulations and Proposition 19 rules, and tax program legal inquiries.

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report in response to the issues raised by Second District County Assessors during the Annual Meeting of the Board of Equalization and County Assessors in 2021, including 1) opportunities for training for members of the County Assessment Appeals Boards, 2) opportunities for training for County Counsels, 3) a report on the utilization of electronic signatures in the counties of California, 4) review of depreciation valuation guidance and schedules, and 5) review of the current program which funds supplementation of County Assessors' programs (S-CAP).

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The Board recessed at 12:06 p.m. and reconvened at 12:45 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez present.

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities, and departmental issues, including the Property Tax Department's Proposition 19 implementation actions and guidance.

Glenna Schultz, Principal Property Appraiser, Assessment Services Unit and Training and Certification Unit, County-Assessed Properties Division, Property Tax Department, provided a report of the current-issued Letters to Assessors ([Exhibit 4.6](#)) and reviewed the statistics and plan for the Appraisal Training and Certification Program.

Holly Cooper, Principal Property Appraiser, Assessment Practices Surveys Unit, County-Assessed Properties Division, Property Tax Department, provided an in-depth report and the status of Assessment Practices Surveys.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided an overview on the status of pending and upcoming projects and activities for the Division.

Lauren Keach, Principal Property Appraiser, Legal Entity Ownership Program and Welfare Exemption Section, County-Assessed Properties Division, Property Tax Department, provided a report on the status of the Welfare Exemption Process Improvement Project, outlined the current phase and the anticipated timeline for future phases.

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, reported on upcoming legislative deadlines and reviewed the status of legislative bills ([Exhibit 4.7](#)).

Taxpayers' Rights Advocate Office's Report

Margie Wing, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, provided an in-depth update on the workload of the Taxpayers' Rights Advocate Office, including Proposition 19 and general property tax issue inquiries. Ms. Wing reported on the education and outreach regarding Proposition 19 guidelines and educational materials.

Ms. Cohen requested written monthly Taxpayers' Rights Advocate reports, to be provided to Members prior to each Board Meeting, for adequate review.

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BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES**Board Member Strategic Plan (Ms. Cohen/Mr. Vazquez)**

Ms. Cohen made introductory remarks regarding the Board Member Strategic Plan. Mr. Vazquez provided a quarterly report on priorities, actions, and progress related to the Board Member Strategic Plan.

Mr. Vazquez noted that he plans to provide the next Board Member Strategic Plan update at the July 2022 Board Meeting.

PUBLIC POLICY HEARINGS**Proposition 19 Implementation**

Ms. Cohen invited persons to address the Board regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from the following individual:

Vaughn McGuire, San Francisco County ([Exhibit 4.8](#))

Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings

Ms. Cohen invited persons to address the Board regarding the non-consensus items needing additional guidance regarding remote AAB hearings, but none provided comment.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided public comment.

CLOSING

Members made closing remarks: Mr. Vazquez acknowledged the confirmation of United States Supreme Court Justice Ketanji Brown Jackson, Mr. Gaines made remarks regarding the war in Ukraine, and Mr. Schaefer acknowledged the birthday of William Shakespeare.

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The Board adjourned at 2:16 p.m.

The foregoing minutes are adopted by the Board on May 24, 2022.