

Tuesday, July 26, 2022

The Board met at 450 N Street, Sacramento, at 10:07 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Mr. Gaines recognized the passing of Bob Dutton, San Bernardino County Assessor, and former State Senator and acknowledged the World Athletic Track and Field Team USA accomplishments.

FY 2022-23 Private Railroad Car Tax Rate

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, reported that the 2022-23 private railroad car tax rate is set at 1.155 percent in accordance with the computation under the provisions of Revenue and Taxation Code, section 11403 ([Exhibit 7.1](#))

Exhibits to these minutes are incorporated by reference.

Adoption of the 2022 Private Railroad Car Roll

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided the staff recommendation for the lien date 2022 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law ([Exhibit 7.2](#)).

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted the 2022 private railroad car roll as recommended by staff.

Adoption of the 2022 State-Assessed Property Roll

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided the staff recommendation on the allocations of the unitary values adopted by the Board in May 2022, plus adjustments based on prior Board action and staff-recommended nonunitary values ([Exhibit 7.3](#)).

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Action: Upon motion of Mr. Vazquez, seconded by Ms. Yee and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board adopted the 2022 state-assessed property roll as recommended by staff.

Board Roll Changes

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided the staff recommended the following corrections to the 2019 and 2020 Board Rolls of Private Railroad Cars.

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee voting yes, the Board approved the following corrections to the 2019 and 2020 Board Rolls of Private Railroad Cars as recommended by staff:

2019	6336	Chevron Phillips Chemical, L.P. Decrease assessment by \$570,645.00 and tax by \$6,568.12.
2020	6336	Chevron Phillips Chemical, L.P. Decrease assessment by \$767,518.00 and tax by \$8,857.16.

Ms. Yee left the Boardroom and Mr. Epolite entered on behalf of Ms. Yee in accordance with Government Code, section 7.9.

ADMINISTRATIVE SESSION

Executive Director's Report

Yvette M. Stowers, Executive Director, reported the status of pending and upcoming organizational issues, and operational priorities.

Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time for the Counties of Calaveras, Colusa, Kings, Napa, Plumas, San Benito, Solano and Tulare to complete and submit 2022 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155 ([Exhibit 7.4](#)).

Yvette M. Stowers, Executive Director, reported the status of the agency's Proposition 19 Implementation Project ([Exhibit 7.5](#)).

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Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board directed the Executive Director to provide the new Board Meeting Minutes Policy in writing prior to the August meeting for the Board's consideration.

Peter Kim, Chief Communications Officer, provided a quarterly report on the status of BOE communications ([Exhibit 7.6](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board directed the Executive Director to provide a workplan for a Board Work Group on communications and outreach, including communications with the Legislative stakeholders and others.

Speaker: Kimberly La Bella

The Board recessed at 11:25 a.m. and reconvened at 11:31 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on workload of the Taxpayers' Rights Advocate Office ([Exhibit 7.7](#)).

The Board recessed at 11:56 a.m. and reconvened at 12:59 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

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, reported the status of pending and upcoming projects, activities, and departmental issues, including the Property Tax Department's Proposition 19 implementation actions and guidance.

Patricia Lumsden, Chief, County-Assessed Properties Division, reported the status of Letters to Assessors ([Exhibit 7.8](#)), Appraisal Training and Certification, and Assessment Practices Surveys.

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Jack McCool, Chief, State-Assessed Properties Division, reported the status of pending and upcoming projects and activities for the Division.

Speaker: Kimberly La Bella

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 7.9](#)).

BOARD MEMBER REQUESTED MATTERS

Board Member Strategic Plan Updates

Ms. Cohen and Mr. Vazquez provided an update on priorities, actions, and progress related to the goals of the Board Member Strategic Plan.

Action: Upon motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board directed the Branding and Communications Committee to explore the ambassadorship program and outreach for each district and bring those ideas back to the Board for consideration, with a progress report at its August 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*, but none provided comment.

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 impact of public calamities on property tax administration: county boards of equalization/assessment appeals boards (AAB) remote hearings, but none provided comment.

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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.

CLOSING

The Board recessed at 2:49 p.m. in memory of Bob Dutton, San Bernardino County Assessor, and former State Senator.

The foregoing minutes are adopted by the Board on September 27, 2022.

Wednesday, July 27, 2022

The Board reconvened at 450 N Street, Sacramento, at 5:05 p.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Vazquez, and Mr. Epolite present.

The matter of the Property Tax Abatement Board Work Group Report is postponed.

The Board adjourned at 5:06 p.m.

The foregoing minutes are adopted by the Board on September 27, 2022.