

Tuesday, September 27, 2022

The Board met at 450 N Street, Sacramento, at 10:08 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, and Mr. Vazquez present, Mr. Epolite present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Members joined Ms. Cohen in recognition of Latino Heritage Month.

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

ADMINISTRATIVE SESSION

Yvette M. Stowers, Executive Director, announced after consulting with each of the Board Member's offices, no changes will be recommended to the Board of Equalization's minute guidelines. Action items and exhibits will be included in the minutes.

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

Action: Approve the Board Meeting Minutes of May 24, 2022 ([Exhibit 9.1](#)), June 28, 2022 ([Exhibit 9.2](#)), July 26-27, 2022 ([Exhibit 9.3](#)), and August 30-31, 2022 ([Exhibit 9.4](#)).

Exhibits to these minutes are incorporated by reference.

Yvette M. Stowers, Executive Director, acknowledged Latino Heritage Month and Rosh Hashanah.

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

Yvette M. Stowers, Executive Director, highlighted some important upcoming dates.

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Yvette M. Stowers, Executive Director, provided the Members with an update on a workplan for a potential Board Work Group on Communications and Outreach that would include communications with the Legislature, stakeholders, and others ([Exhibit 9.5](#)).

Ms. Cohen made a motion to create a Board Work Group on Communications and Outreach. The motion was seconded by Mr. Schaefer and then withdrawn.

Ms. Cohen made a motion to create a Board Work Group on Communications and Outreach. The motion was seconded by Mr. Gaines but not voted on.

The Board tabled consideration of the Board Work Group on Communications and Outreach to the next day.

Yvette M. Stowers, Executive Director, provided an overview of the Assessment Practice Survey program.

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 requested quarterly agenda items be placed on the agenda for assessment practices surveys.

Yvette M. Stowers, Executive Director, presented the 2023 Board Workload Plan for approval. The plan consists of the 2023 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates ([Exhibit 9.6](#)).

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Mr. Epolite abstaining, the Board adopted the 2023 Board Workload Plan as recommended by staff.

Lisa Renati, Chief Deputy Director, reported the status of operational priorities.

Lisa Renati, Chief Deputy Director, reported the status of the agency's Proposition 19 Implementation Project ([Exhibit 9.7](#)).

The Board recessed at 11:34 a.m. and reconvened at 11:52 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office, including Proposition 19 education and outreach and other matters ([Exhibit 9.8](#)).

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The Board recessed at 12:29 p.m. and reconvened at 1:19 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

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 on the status of Letters to Assessors ([Exhibit 9.9](#)), Appraisal Training and Certification, and Assessment Practices Surveys.

Michelle Cruz, Principal Property Appraiser, State-Assessed Properties Division, reported on the status of State Assessed Property.

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 9.10](#)).

PUBLIC POLICY HEARINGS

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.

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.

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 comment.

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

Michael Pisano ([Exhibit 9.11](#))

The Board recessed at 2:04 p.m.

The foregoing minutes are adopted by the Board on October 18, 2022.

Wednesday, September 28, 2022

The Board met at 450 N Street, Sacramento, at 10:25 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, and Mr. Vazquez present, Mr. Epolite present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

The Board reconvened at 3:52 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

BOARD MEMBER REQUESTED MATTERS (CONTINUED)

Property Tax Abatement Board Work Group Report

There was nothing to report.

ADMINISTRATIVE SESSION (CONTINUED)

The Board reconsidered the Board Work Group on Communications and Outreach.

Ms. Cohen rescinded her motion from September 27, 2022, to create a Board Work Group on Communications and Outreach.

Ms. Cohen made a motion to establish a Board Outreach and Education Work Group with the objective of leveraging resources of each Board Member's Office and Agency resources for outreach and education. The proposed Chair would be Mr. Vazquez and the group would begin in October 2022 with the membership including all Board Members. The motion was seconded by Mr. Vazquez. After discussion Ms. Cohen rescinded the motion.

The Board adjourned at 3:55 p.m.

The foregoing minutes are adopted by the Board on October 18, 2022.