

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, October 24, 2023

The Board convened at 450 N Street, Sacramento, at 10:04 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, and Mr. Gaines present, Mr. Schaefer present via teleconference, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

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

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

BOARD MEMBER MATTERS AND INITIATIVES

Mr. Vazquez made introductory remarks and presented a proposal regarding the key issues and recommendations that were discussed at the Annual Meeting of the Board and County Assessors, and from the respective Equalization District meetings thereafter, on September 27, 2023 ([Exhibit 10.1](#)).

MOTION: Mr. Vazquez made a motion that the Board and the Executive Director work with the California Assessors' Association (CAA) to determine what current training is available in each of the 58 counties and develop a survey tool to send to the County Assessors to determine the current training needs and pressure points. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Exhibits to these minutes are incorporated by reference.

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Mr. Vazquez made introductory remarks regarding the Workforce Planning Board Work Group Minutes and Report and discussed the creation of a syllabus of workforce recommendations and suggestions received to date from the July 25 and August 29 Workforce Planning Board Work Group meetings, the September 27 Annual Board Assessors' Meeting, individual County Assessors thereafter, and the Executive Director ([Exhibit 10.2](#)).

The Board recessed at 11:00 a.m. and reconvened at 11:10 a.m. with Mr. Vazquez, Ms. Lieber, and Mr. Gaines present, Mr. Schaefer present via teleconference, and Mr. Emran present.

Mr. Vazquez and Mr. Emran made introductory remarks regarding BOE Rules for Tax Appeals training for Assessment Appeals Board and County Board of Equalization County Counsels ([Exhibit 10.3](#)). The Board received public comment from the following:

Marc A. Aprea, Principal, Aprea & Micheli, on behalf of California Alliance of Taxpayer Advocates (CATA) ([Exhibit 10.4](#))

Paul A. Waldman, Director, Ryan, and Past President, CATA

MOTION: Mr. Vazquez made a motion to provide two deliverables. The first deliverable is an official publication of the *BOE Rules for Local Tax Appeals Assessment Appeals Boards and County Boards of Equalization* that can be used both as training curriculum for county counsels, county clerks, and all stakeholders as online reference materials for the public. Although the publication would be similar to the *Rules for Tax Appeals* of the State Board of Equalization (BOE Publication 310) covering state-assessed property appeals rules and procedures, this publication would include four parts: a summary of each rule, an annotated list of Rules 301 – 326 (currently in Appendix 3, Assessment Appeals Manual), a summary of court cases (currently in Appendix 4, Assessment Appeals Manual), and a glossary of terms (in Assessment Appeals Manual or Assessors' Handbook Section 501, *Basic Appraisal*). The second deliverable is to support the Executive Director in having the Board prepare a preliminary information report due in February 2024 that would provide information to stand up a training program and apply to the State Bar to become certified as a Minimum Continuing Legal Education (MCLE) Single Activity Provider, for granting continuing legal education credits to county counsels and all members of the State Bar who choose to complete any training program that the Board may offer through the County Counsels Association, State Bar conferences such as the *Annual Tax Policy Conference*, or local bar association training conferences throughout the state. The motion was seconded by Mr. Emran. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

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Mr. Vazquez made introductory remarks and presented a proposed 2024 Board Meeting Annual Workload Plan: Calendar, Potential Issues List for discussion ([Exhibit 10.5](#)).

The Board recessed at 12:02 p.m. and reconvened at 1:04 p.m. with Mr. Vazquez, Ms. Lieber, and Mr. Gaines present, Mr. Schaefer present via teleconference, and Mr. Emran present.

Mr. Vazquez made introductory remarks regarding the Board Governance Policy for review and updates at the November and December meetings ([Exhibit 10.6](#)).

Mr. Vazquez made introductory remarks regarding Minutes and Report Recommendations on the Informational Hearing for Modernizing California's Property Tax System, Part IV: Affordable Housing Board Work Group.

MOTION: Mr. Vazquez made a motion to reschedule to the November meeting, the presentation of the meeting minutes and report recommendations of the Affordable Housing Board Work Group, Informational Hearing for Modernizing California's Property Tax System Part IV. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

EXECUTIVE DIRECTOR'S REPORTS

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

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities and the BOE budget for the current fiscal year.

Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications ([Exhibit 10.7](#)).

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 10.8](#)).

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload ([Exhibit 10.9](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues, including a quarterly report on Assessment Practices Surveys.

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Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 10.10](#)), and the Appraisal Training and Certification Program.

Mr. Emran left the Boardroom and Ms. Cohen entered via teleconference.

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

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 2:32 p.m. and reconvened immediately in closed session with Mr. Vazquez, Ms. Lieber, and Mr. Gaines present, Mr. Schaefer and Ms. Cohen present via teleconference, to discuss pending litigation (Gov. Code, § 11126(e)) and personnel matters (Gov. Code, § 11126(f)(7)(A)).

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 3:06 p.m. in open session with Mr. Vazquez, Ms. Lieber, and Mr. Gaines present, Mr. Schaefer present via teleconference, and Mr. Emran present.

Catherine P. Taylor, Chief, Board Proceedings, announced that the Board took no action in closed session.

EXECUTIVE DIRECTOR'S REPORTS (CONTINUED)

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report regarding the Special Taxes workload.

Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE and County Assessors ([Exhibit 10.11](#)). The Board received public comment from the following:

Brandon Luna, Be Wise Oc ([Exhibit 10.12](#))

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CLOSING

The Board adjourned at 3:38 p.m. in memory of Dolores Sanchez, a longtime community leader and publisher of a chain of bilingual newspapers, and Cindy Montañez, San Fernando City Council Member.

The foregoing minutes are adopted by the Board on December 12, 2023.