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BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION
450 N STREET
SACRAMENTO, CALIFORNIA
STATE BOARD OF EQUALIZATION

FEBRUARY 21ST, 2024

CALIFORNIA STATE BOARD OF EQUALIZATION
BOARD MEETING

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ITEMS 11, 13 AND 15

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REPORTED BY: Jillian M. Sumner, CSR NO. 13619

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APPEARANCES

For the Board of
Equalization:

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Chair

Honorable Ted Gaines
Vice Chair

Honorable Antonio Vazquez
Third District

Honorable Mike Schaefer
Fourth District

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Appearing for Malia M. Cohen
State Controller
(per Government Code
Section 7.9)

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Mariposa County

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STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO
FEBRUARY 21ST, 2024

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ITEM 11

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MS. LIEBER: And we're gonna go onto our
agenda Item 11 under Board Member Matters.

This is the Affordable Housing Board Work
Group Report.

Presentation of the "Blueprint of Property Tax
Incentives for Affordable Housing."

And this will be presented by Mr. Vazquez.
Mr. Vazquez.

MR. VAZQUEZ: Thank you, Madam Chair Lieber
and Members.

The blueprint submitted to you is for review
and discussion. I want to point out that this -- that
this is just a preliminary draft, which still needs
further revisions.

The Executive Director and staff reviewed it
and made recommended corrections and changes, which my
staff incorporate as much as possible. But to meet the
deadline, not all were captured. So we are not only
continuing working with her, but we are also

1 incorporating your input and recommendations in the
2 following weeks.

3 The blueprint has five chapters. And I
4 explained in Chapter 1 its intent and purpose is to
5 focus on property tax incentives for affordable housing.
6 Specifically, No. 1, to explain the exemptions that
7 apply to affordable housing under current law.

8 No. 2, to identify the current gaps in the law
9 presented to the Board in testimony over the past year
10 or two.

11 And, 3, to describe the policy proposals
12 presented to the Board as ideas for addressing these
13 gaps.

14 Chapter 2 summarizes the incentives, generally
15 the Welfare Exemption for affordable housing, and
16 Chapter 3 summarizes the process for obtaining the
17 Welfare Exemption, both the Board's role and the
18 assessor's role.

19 We diagram the basic steps in a process map in
20 Appendix A so that readers can see why the process takes
21 time.

22 Chapter 4 focuses on six gaps that speakers
23 brought up as problem areas in obtaining the exemption
24 for housing projects.

25 And Chapter 5 focuses on potential policy

1 ideas proposed to the Board to address the gaps.

2 In the interest of time, I will summarize the
3 gaps and the potential policy ideas for addressing them
4 together.

5 Gap No. 1 is the 20 million exemption gap on
6 low-income housing projects owned by privately funded
7 nonprofits.

8 Housing for the homeless, owned by the AIDS
9 foundation is limited to a 20 million exemption for all
10 properties statewide.

11 The proposed policy idea is to eliminate that
12 cap, which the Board supported in SB 588, which was
13 Senator Ben Allen's bill, a two-year bill that would
14 address this if passed.

15 Gap two is the length of time it takes for
16 proof of low-income occupancy. Under section 214, even
17 after the BOE issues an OCC, the assessor must receive
18 detailed information from the owner, form 267-L, showing
19 each unit that is rented to a low-income household.

20 Vacant units that do not meet this requirement
21 on the January 1st lien date are not exempt use for the
22 rest of that year, though they may be for the -- for the
23 next fiscal year.

24 Sometimes developers do not submit the correct
25 information either to the BOE or to the assessor.

1 Sometimes the assessor's office conducts a field
2 inspection. All of this takes time.

3 Developers may pay property tax during this
4 process, sometimes hundreds of thousands of dollars over
5 several years. Those some may apply for reimbursement
6 after the exemption is finally approved. They pay
7 interest to borrow the money to pay the taxes, which
8 further increases the development cost.

9 Proposed policy ideas.

10 Some speakers and legislators recommended
11 bills to allow assessors to conditionally grant the
12 exemption at the earlier steps.

13 For example, within 30 days of the
14 application, as in AB 84, the Ward bill last year, this
15 year Assembly Member Ward introduced AB 2353, which
16 would allow nonprofits to forgo paying property tax
17 payments without penalty while their exemption
18 applications are under review, provided the property's
19 deed restricted for affordable housing, and the
20 developer already has received the OCC from the BOE.

21 Background on AB 2353 is a tax collector would
22 not be allowed to take any collection action with
23 respect to any delinquent installments of property taxes
24 while the Welfare Exemption is under review, and the
25 developer would not be liable for interest or penalties

1 associated with these delinquent installments.

2 Gap three is the lack of streamlining
3 provisions for adaptive reuse properties for affordable
4 housing. Several bills were enacted granting by right
5 the approval of new affordable housing, but hardly any
6 provisions exist in exemptions long to streamline the
7 time gap between the date of the change in ownership and
8 the use of the property.

9 And the date project approval occurs on an
10 occupancy by low-income tenants. Even properties
11 currently exempt from the religious use or college use
12 are not automatically exempt when the use changes to
13 low-income housing.

14 The owners must separately claim the
15 qualifying -- excuse me -- and qualify for them under
16 section 214(g) for low-income housing, which is
17 explained -- which is explained takes time.

18 Proposed policy ideas.

19 Since the goal of adaptive reuse, according to
20 many speakers before the Board, is to provide faster and
21 less costly affordable housing, some suggest the
22 property tax legislation to provide a full or partial
23 exemption at an earlier point in the development phase
24 of these specific properties. It is not clear whether
25 proposals like AB 2353 would help this.

1 Gap four is the lack of incentives for
2 accessory dwelling units for affordable housing.
3 Numerous new laws, including the provision of grant
4 funds, encourage and streamline the development of new
5 ADUs to address the housing crisis; however, the Welfare
6 Exemption does not apply unless the ADU is sold
7 separately from the primary residence to a qualified
8 buyer, and the property was built by a nonprofit
9 corporation.

10 Proposed policy ideas.

11 Various speakers proposed the idea of allowing
12 either a partial or full exemption, and other property
13 tax incentives, such as a reduction in the property tax
14 assessed on the construction of the ADU for owners who
15 deed restrict the ADU to affordable housing use for rent
16 to qualify for the households.

17 Gap five is the lack of exemption for
18 affordable housing projects during construction.
19 Although the Constitution extends the Welfare Exemption
20 to buildings under construction and underlying land,
21 they are not deemed to be within the exemption until
22 after the BOE certifies the organization, and the
23 assessor determines the use and occupancy.

24 Proposed policy idea.

25 The Board received input requesting possible

1 legislation for a partial, or for exemption for
2 non-profit affordable housing projects at the start of
3 construction, provided the land is deed restricted to
4 low-income use, and the owners certify under penalty of
5 perjury that the property use will satisfy the
6 conditions in the statute.

7 AB 2353, Ward, which would allow nonprofits to
8 forgo paying property taxes while their exemption
9 applications are under review, provided the property is
10 deed restricted for affordable housing, and the OCC has
11 already been approved by the BOE, may also address this
12 gap.

13 Gap number six, current incentives
14 administered on a case-by-case basis. There are now
15 about 36 different state-sponsored affordable housing
16 programs, and various complaints were made about the
17 complexity of the current process. However, currently,
18 is not set up as a one-size-fits-all, as in some states.

19 Both BOE and assessors must determine whether
20 the property ownership and property use qualify for the
21 exemption on a case-by-case basis, which leaves some
22 gaps, depending on the type of project.

23 Some speakers proposed a blanket exemption for
24 all low-income housing that met certain criteria.
25 Others suggested a startup exemption for all to

1 incentivize construction the first ten years of
2 operation, but allow longer terms for housing the
3 homeless.

4 Most practical and immediate was a proposed
5 action item encouraging the Board to engage with the
6 Legislature and assessors to develop policy and
7 solutions for all stakeholders.

8 In closing, I thank you for your review, and
9 welcome any comments, questions or suggestions. This is
10 only a draft, and I intend to incorporate your input, as
11 well as the input from the BOE staff, and from our
12 stakeholders over the next month or so before bringing
13 it back for a final review and possible adoption either
14 in March or April.

15 With that, I'll turn it back over to the
16 Chair.

17 MS. LIEBER: Thank you.

18 Members, are there questions or comments?

19 MR. SCHAEFER: I want to thank Tony for
20 bringing that to our attention, and I think we're doing
21 a good job.

22 MS. LIEBER: Thank you.

23 Mr. Emran.

24 MR. EMRAN: I also want to recognize
25 Member Vazquez for your leadership on this issue. I

1 think it's very, very comprehensive here. You're laying
2 out the issues, and actual solutions here too.

3 I think you made a great, great point about
4 the incomplete applications, whether that comes to the
5 BOE or the assessor's office. And that's something we
6 can continue to work on, too, to expedite the process,
7 and make sure these applications for Welfare Exemptions
8 are completely filled out and ready to be processed in
9 an expedited manner.

10 Thank you.

11 MS. LIEBER: Mr. Gaines.

12 MR. GAINES: Yes.

13 I want to thank you for continuing to bird-dog
14 this. And it's an important issue, and it's a real
15 challenge in California, especially given the cost of
16 the housing. And targeting veterans and making sure
17 that they're being taken care of is just so important.

18 And, you know, we've got -- it seems like we
19 continue to talk about trying to solve challenges, and
20 yet, they're hard to solve, aren't they?

21 I mean, we continue to try to attack them and
22 resolve them. But I just want to thank you for shedding
23 light on it, and trying to make sure that we're getting
24 the funding that we need.

25 Obviously we can do what we can here at the

1 BOE. I'm glad that we have sped up the process that
2 Mr. Emran brought up in terms of the application for
3 Welfare Exemptions. So we need to continue to make sure
4 that we're streamlining it, and people can get a quick
5 answer.

6 But the funding mechanism is always a
7 challenge. And here we are in another budget challenge,
8 I think not just this year, but maybe for a couple years
9 ahead. So thank you.

10 MR. VAZQUEZ: Thank you.

11 Once again, I just want to express that this
12 is still a draft. So if there's anything, as you're
13 looking through it, or if there's talk, especially folks
14 in your district, developers.

15 Because at the end of the day, we hopefully
16 want to come up with something that's workable and
17 hopefully will streamline this process. Because I
18 didn't realize many of these developers are paying
19 interest and taxes on these loans that they're -- while
20 they're waiting for approvals. And I think we're part
21 of the problem up here at the state. So whatever we can
22 do to streamline this, I think would go a long ways.

23 MS. LIEBER: Yeah.

24 And to put in my bit here, I think all of the
25 strategies to fill the gaps are very well taken.

1 I have a special place in my heart for the
2 ADUs, and for making it more possible for homeowners and
3 property owners to achieve while fulfilling the
4 affordable housing need that's out there.

5 And I think what you have suggested in here is
6 very well taken as a strategy to be able to make that
7 happen.

8 That would increase housing so dramatically in
9 California, while preserving neighborhoods as they are.
10 And I think that there are good ways of making that
11 happen.

12 But, again, as Mr. Gaines referenced, taking
13 away some of the barriers to that happening would really
14 open up a lot of possibilities.

15 And so if we could potentially bring this back
16 in April, so that we all have a chance to kind of really
17 absorb it, and I think that would be great.

18 And we do need to go out for public comment.

19 And I know that there's no one who's submitted
20 written comments, and no cards from those in the
21 auditorium today. So we'll go to our AT&T moderator.

22 Moderator, do you have anyone waiting who
23 would like to make a public comment on Item 11?

24 AT&T MODERATOR: Ladies and gentlemen on the
25 phone, if you would like to make a comment on Item 11,

1 please press one, then zero on your keypad. It's one,
2 then zero.

3 And, Madam Chair, we have no callers queueing
4 up at this time.

5 MS. LIEBER: Okay. Thank you.

6 Well, we'll bring it back to the Board.

7 And, Mr. Vazquez, do you have any closing
8 comments?

9 MR. VAZQUEZ: Just in closing, I just want to
10 thank my colleagues up here on the Board, as well as
11 staff, and all the stakeholders, for those that are
12 listening, you know, for your involvement, your
13 participation, and your testimony.

14 Because at the end of the day, this is -- I'm
15 hoping it will be a document that will be useful,
16 especially for the developing community, and hopefully
17 make a dent. Because every year we keep falling further
18 and further behind on the affordable units.

19 MS. LIEBER: Absolutely.

20 Well, thank you so much, Mr. Vazquez. And we
21 will see this item back in April.

22 (Whereupon Item 11 was recalled later in the
23 proceedings.)

24 MS. CICHETTI: I wanted to let you know that
25 someone from Item 11 has appeared in the auditorium and

1 wanted to make a public comment, and wanted to see if
2 you are happy to go back and open Item 11 for public
3 comment, so we could receive public comment.

4 MS. LIEBER: Yes.

5 Members, if there's no objection, we'll go
6 back and open up the public comment for
7 Mr. Mark Stivers, Director of Advocacy from California
8 Housing Partnership.

9 Mr. Stivers.

10 MR. STIVERS: Thank you, Chair Lieber and
11 Mr. Vazquez.

12 I'm Mark Stivers with the California Housing
13 Partnership. And I've been in contact with staff about
14 just making a couple comments about how we can improve
15 the Welfare Exemption for affordable housing developers.

16 And I believe that you're working on a report,
17 and so I just want to say there are three things that
18 are basically important to us.

19 One of which is included in a bill that was
20 just introduced. And then two more, which we are not
21 working on this year, but we hope to get your support
22 for to move in the future.

23 So the first item is when affordable housing
24 developers apply for the Welfare Exemption, it can take
25 a couple years to get approval. And they pay the taxes

1 for that entire time, two or three years, often in the
2 hundreds of thousands of dollars invariably to be
3 reimbursed when that application is approved.

4 And we have to often borrow that money to make
5 those tax payments, and then we pay interest on that
6 during that time.

7 And so what we've been working and what we've
8 come up with in talking with the county assessors and
9 with the tax collectors is a proposal embodied in
10 AB 2353 by Assemblyman Ward that would allow developers
11 to not pay their taxes during that application period
12 without fear of penalty or collection action.

13 And that seems to have the agreement of the
14 various parties. So we're hopeful that that bill can
15 move forward, and we'd love to have the Board's support
16 for AB 2353.

17 The other two items have been in legislation
18 in the past. We're not pursuing them this year, but we
19 still would like your support conceptually for them.

20 One is that the Welfare Exemption for
21 affordable housing applies from the date construction
22 starts, but oftentimes our developers are buying the
23 land upfront, deed restricting it for affordable
24 housing, and then they need a couple years to go through
25 the local land use entitlement process, put all their

1 financing together, before they can start construction.

2 So we are paying taxes for a number of years
3 on the land that just adds to the cost of affordable
4 housing, when we already know this is going to be deed
5 restricted.

6 And so what we would like to be able to do is
7 to be able to have a Welfare Exemption begin from the
8 date of deed restriction rather than the date
9 construction starts.

10 And then the third item that we are hoping to
11 do is that when tenants move into affordable housing,
12 they have to be income qualified, right? Their income
13 has to be below whatever the target is for that unit.

14 Once they're occupying the unit, if their
15 income goes up, we do not evict the tenants, right? We
16 actually want to support people in increasing their
17 income. We know that housing is hard out there. And so
18 we only look at the people's income when they first come
19 into the unit, not later.

20 But current Welfare Exemption law sets caps at
21 a certain point where the owner of the property loses
22 the exemption on the unit, because the tenant's income
23 went up too far, and through no fault of the owner's. I
24 mean -- and so for developments that receive low-income
25 housing tax credits, that cap is 140 percent of the area

1 median income. For developments that don't receive
2 low-income tax credits, it's 100 percent of the area
3 median income.

4 We can live with that 140 percent of area
5 median income cap, but we would like to bring the
6 non-LIHTC developments up to the 140 percent cap like
7 the Low-Income Housing Tax Credit developments.

8 There really is no distinction in our mind
9 between the two. How you finance it doesn't really
10 relate to how you operate the property. And we think
11 that we want to -- you know, we want to ensure that
12 developers are not penalized when a tenant's income
13 happens to increase.

14 So those are the three items --

15 MS. CICHETTI: Time's expired.

16 MR. STIVERS: Yep.

17 Those are the three items that we seek for
18 your support.

19 Thank you.

20 MS. LIEBER: Thank you very much, Mr. Stivers.

21 It's good to see you.

22 MR. STIVERS: You as well.

23 MS. LIEBER: Okay. Members, we'll go back to
24 Item 12.

25

1 ITEM 13

2
3 MS. LIEBER: So, Ms. Stowers, Item 13.

4 And this is the California Assessors'
5 Association Training Needs Assessment Survey.

6 Ms. Stowers.

7 MS. STOWERS: Thank you, Chair Lieber. Yes.

8 Members, this presentation is for
9 informational purposes only, and Board action is not
10 required at this time.

11 At the October 24th meeting, the Board adopted
12 a motion directing the Board and the Executive Director
13 to work with the California Assessors' Association to
14 develop a survey tool to send to the County Assessors to
15 determine the current training needs and pressure points
16 regarding assessment appeal boards.

17 Pursuant to the Board's request, then CAA
18 President Kristine Lee, Kings County
19 Assessor/Clerk/Recorder and Clerk/Recorder created and
20 sent a survey requesting information on the assessment's
21 appeal training to all 58 County Assessors.

22 As indicated in the memo provided to the
23 Board, responses were received for 35 of the 58 County
24 Assessors.

25 Of the 35 counties that responded to the

1 survey, 24 reported having assessment appeal boards.
2 And the remaining 11 counties appeals are heard by the
3 county board of supervisors serving as the county board
4 of equalization.

5 The response provided indicated there was a
6 general concession among the assessors that assessment
7 appeal board members should have more training.

8 In addition, a need for regular refresher
9 training and continuing education was identified as
10 well.

11 Several other responses included a desire to
12 have members taking training on various property tax
13 topics.

14 Other non-training pressure points listed in
15 the survey included a lack of applicants to serve as AAB
16 members. And some counties indicated that training
17 should be provided to county counsel, so that they would
18 be better able to assist and support AAB members.

19 To provide some background, Revenue and
20 Taxation Code requires that new members of AAB boards
21 successfully complete a course of training, conducted
22 either by the State Board of Equalization or by the
23 county, at the county's option.

24 In accordance with this statute, BOE has
25 developed a self-study training session designated to

1 provide information about the local equalization
2 process. Completion of the course qualifies for the
3 training required by the statute.

4 It is also important to note that training is
5 not statutorily mandated for members of county board of
6 supervisors or county counsel.

7 However, those members are highly encouraged
8 to attend training courses to keep abreast of important
9 changes in the assessment appeals process and property
10 tax law.

11 AAB members, county board of supervisors and
12 county counsels are able to and encouraged to take all
13 property tax training offered by the BOE.

14 Additionally, there is no statutory
15 requirement requiring continuing education.

16 Again, Members, today's presentation is for
17 informational purposes only, and the survey results are
18 outlined in a memo attached to the agenda.

19 Action is not required by you at this time, as
20 the training course required of the BOE is already in
21 existence.

22 That concludes my presentation, and I'm
23 available to answer any questions that you may have.

24 MS. LIEBER: Thank you.

25 Members, do we have questions for Ms. Stowers?

1 Mr. Schaefer.

2 MR. SCHAEFER: Yes.

3 Ms. Stowers, we have some huge counties like
4 LA county, and we have some very small counties, and
5 they have quite different situations. I would imagine
6 the small counties would have difficulty finding people
7 with really much experience in dealing with appeals.

8 Are we stuck with jurisdictional requirements
9 that only somebody from that small county can deal with
10 it, or is there a larger venue of maybe somebody that
11 will handle ten small counties, or boards that have
12 great experience because they're from a larger county?

13 I just wondered how -- if we are hampered in
14 our ability to do a job by the fact that many of our
15 counties don't have that kind of appeals talent.

16 MS. STOWERS: We are by jurisdiction. So
17 let's say LA County cannot have an AAB board for
18 Modoc County. I got a small county. So it's by
19 jurisdiction.

20 And we're not -- we're not appointing their
21 AAB members. That's an important distinction. That's a
22 county job. The board of supervisors appoint their AAB
23 members or the board of supervisors act as the member.

24 MR. SCHAEFER: Well, I want them to have a lot
25 of liberality, and -- and far as how far they can go to

1 find competent people. Because I wouldn't want our
2 smaller counties to hurt for lack of experienced review
3 people just because they are a smart -- a small county.

4 After all, we're a state business, and if I
5 have an action for declaratory relief about a statute, I
6 can go to any county in California that has any possible
7 nexus to it. And so I want to know that our small
8 county people can get the ear of some larger county
9 people.

10 MS. STOWERS: Thank you.

11 MS. LIEBER: Okay. Mr. Vazquez.

12 MR. VAZQUEZ: Thank you, Madam Chair.

13 And thank you, Ms. Stowers, for your remarks.

14 I guess I have a couple questions. One of
15 them is in response to question two.

16 Most of the 35 counties said that no formal
17 AAB training courses are available, but a few said the
18 materials are available for AAB members.

19 And some said the clerk does the training,
20 then it says that many use BOE's self-study course, but
21 only five require it.

22 How many is "most" and "a few" and "some" and
23 "many"?

24 MS. STOWERS: Well, you know, I don't have the
25 raw data in front of me. And to be respectful, I can't

1 give you the numbers, but I will look it up and give you
2 the numbers. I don't want to say "most" is four and "a
3 few" is three, because I don't know.

4 MR. VAZQUEZ: Appreciate it.

5 And the second question I have is in response
6 to question four. It appears that there's a general
7 consensus from the 34 assessors responding that more
8 training is needed, including refresher and continuing
9 education. They also provided suggested topics or
10 pressure points in terms of training needs.

11 Since many of these topics are in the BOE
12 Assessment Appeals Manual used for a self-study course,
13 they must not consider the manual sufficient to meet
14 their training needs.

15 Are there ways to make the manual more useful
16 for training?

17 MS. STOWERS: Okay. Thank you for the
18 question.

19 Where I saw their need for more training is
20 not just limited to the training material that's in the
21 AAB manual. I took that to mean that they're looking
22 for more technical property tax training, change of
23 ownership, Prop. 19, Welfare Exemption, possessory
24 interest, technical training that my team offered
25 through the assessors and their staff. We talk about it

1 all the time. And that's the training that is available
2 to AAB members, should they choose to take the courses.
3 They just need to reach out to us.

4 And we have our part in it, too, where we're
5 making more of an effort to let them know that they may
6 attend our training courses.

7 We've opened up the lines of communication
8 with the County Clerks Association, from that conference
9 I went to in late December. We've talked about
10 training, reminded them that they can come to our
11 training courses.

12 They would like for us to continue to come to
13 their conferences. And maybe next year do something
14 maybe a little more technical, that we will hit some of
15 their members as well.

16 Now, the other part of your question was what
17 can we do about the manual.

18 Now, the manual, you know, I've had this
19 conversation with another Member. When you look at the
20 manual, you would think that it's outdated, because I
21 think it's dated 2015, 2017.

22 But what we have done is when there's been a
23 new rule, a new regulation, a precedent court case, we
24 go to the manual and we annotate. So when you get to
25 that section, you get the most recent information.

1 So they are receiving current information,
2 should they choose to use that manual as their training
3 tool.

4 And we recognize that we could have a project,
5 and we should have a project of really doing a complete
6 update of the manual. That is a long-term project.
7 And we have to be -- it's in our -- on our long list of
8 things to do for Mr. Yeung. But it is a process that
9 can take 18 months to two years.

10 And when we go through that process of
11 updating that manual, we will have to have an interested
12 parties process to provide the public with an
13 opportunity to have input on the training manual.

14 And depending on their input, it could extend
15 the process.

16 MR. VAZQUEZ: I guess along those lines, you
17 mentioned, you know, it's a long process of updates.
18 Because I noticed it's like 170 pages long. And some of
19 the topics they suggest are hard to find.

20 And I'm just wondering, are there updates that
21 may be needed, or what do you think the Department
22 suggests?

23 MS. STOWERS: Mr. Yeung?

24 MR. VAZQUEZ: I see him coming up.

25 MR. YEUNG: Good morning, Honorable Board

1 Members.

2 David Yeung, Deputy Director of the Property
3 Tax Department. Thank you for this opportunity to add a
4 little bit of discussion to our topic here.

5 So, yeah, our Assessment Appeals Manual was
6 primarily drafter about 18 years ago. It's been updated
7 ever since. It's chronologically updated as new
8 development comes through.

9 We are -- it is on the agenda for a revisit
10 and a more general cohesive update. But with scarce
11 resources, we have a couple of other manuals that are
12 actually in front of it right now.

13 Particularly, we have some expertise that we
14 probably only will keep for about a year-and-a-half.
15 So we want to take -- we want to take advantage of that
16 and update two other manuals. But it is on the agenda,
17 and we are looking at it.

18 The -- some of the other things that are
19 available on our website, we actually do provide a fair
20 amount of technical training on our website.

21 We have self-study courses in many of the
22 topics that were brought up in the survey for need and
23 training, change in ownership, Welfare Exemptions and
24 whatnot. We actually have components of training for
25 that.

1 So those are self-study. We have made
2 available our regular courses that are given to
3 certified appraisers.

4 Certified appraisers are required to take
5 continuing ed, so they usually get priority. But AAB
6 members or other folks in that area are welcome,
7 depending on availability.

8 So we are addressing some of those needs. So
9 it's an ongoing discussion. I believe we are trying to
10 make all our -- all our resources available to whoever
11 wishes to take advantage of those.

12 MR. VAZQUEZ: Appreciate it. Thanks.

13 MR. YEUNG: Of course.

14 MS. LIEBER: I think -- let's see if I can
15 frame this as a question.

16 You said "wishes to make it available." We
17 don't have any power to reach into counties to mandate
18 that the boards of supervisors acting as the board of
19 equalization or an assessment appeals board, that they
20 accept the training or that individuals complete
21 something that we've thought up on our own without
22 statutory support; is that -- am I understanding it
23 right?

24 MR. YEUNG: You are absolutely -- you are
25 absolutely correct on that.

1 So there is only a requirement for AAB
2 members, new AAB members to pass a certain course of
3 study. That's the only requirement. And whether they
4 do it through us or through the county at their
5 choosing, it's -- it's their option.

6 Once they pass that course of training, there
7 is no continue in education, nor do we have the ability
8 to mandate such training. So we have training available
9 in general. We make it available.

10 Whoever is interested in it, they can -- they
11 can sign up and take all our online classes, or as
12 available availability allows. Then the in-person
13 training, or the remote training that we do give.

14 So you are correct, we don't have the ability
15 to reach in and make them do anything. And that only
16 applies to AAB members. It does not apply to the boards
17 of supervisors that are sitting as their own local board
18 of equalization.

19 MS. LIEBER: Okay.

20 MR. YEUNG: So for them, there is no
21 requirement for them passing any course.

22 MS. LIEBER: Okay.

23 And I saw in the report results, and I think I
24 heard this from -- either at our previous hearing, or
25 kind of on the digital street somewhere about some

1 counties suffering from a lack of ability to really
2 compensate people to serve on an assessment appeals
3 board in a way that would be motivating to them.

4 And so we don't have a role in funding that.

5 MR. YEUNG: Unfortunately, we -- you're
6 correct again. We do not have a role in recommending or
7 having any say in how they compensate their AAB members.
8 That is purely a county function.

9 MS. LIEBER: Okay.

10 MR. YEUNG: If I may actually go back just to
11 add just a little bit of clarity.

12 Mr. Schaefer had a question and asked, "Is
13 there an ability for Board -- for somebody -- for a
14 county to take advantage of another board with
15 expertise?"

16 A couple years back there was statute that was
17 passed that allowed counties specifically to form what
18 they call joint boards. So you can have several
19 counties, up to three, that will form one board, and
20 have that one board hear their assessment appeals.

21 To my knowledge, I don't believe any counties
22 have taken that option just yet.

23 MR. GAINES: How do you define "here"?

24 MR. YEUNG: I'm sorry?

25 MR. GAINES: I'm sorry, I'm out of turn.

1 MS. LIEBER: Please, go ahead.

2 MR. GAINES: Through the Chair.

3 Okay. So you said "here" --

4 MR. YEUNG: Oh, yes.

5 MR. GAINES: -- for some of these regional
6 opportunities.

7 MR. YEUNG: Yes. So some -- there is a
8 provision in the R&T that allows counties to basically
9 form a board, a joint board between two or more counties
10 in order to decide or hear their assessment appeals.

11 MR. GAINES: Okay.

12 MR. YEUNG: And so it is an option.

13 MR. GAINES: Oh, okay. H-e-a-r.

14 MR. YEUNG: Correct, not h-e-r-e.

15 MR. GAINES: I thought you meant h-e-r-e.

16 MR. YEUNG: No.

17 MR. GAINES: Yes. Thank you.

18 MS. LIEBER: Okay. And, presumably, if that
19 did happen in the future, that would be between very
20 similar counties, three rural counties might do that.

21 MR. YEUNG: That legislation was specifically
22 targeting smaller counties with limited resources. And
23 it allows them to aggregate their talent pool.

24 MS. LIEBER: Okay. Thank you.

25 And if there are no other questions, we'll go

1 on to our public comment on this if that's -- are we
2 sufficient there?

3 MR. YEUNG: I'm good.

4 MS. LIEBER: Okay. Super.

5 We have one speaker card. And this is
6 Mr. Marc Aprea who would like to address us on this
7 item.

8 MR. APREA: Thank you, Madam Chair.

9 Members of the Board, Ms. Stowers and staff.

10 First, I want to thank you for the opportunity
11 to appear before you today.

12 For the record, my name is Marc Aprea. I'm
13 with the firm of Aprea and Company, and I'm here on
14 behalf of our client, the California Alliance of
15 Taxpayer Advocates.

16 You may recall that at the October meeting, in
17 which this item was discussed, that we testified in
18 support of the BOE taking a leadership role on training.

19 In particular, taking the proposal that was
20 then before the Board that would have aggregated some of
21 the rules regarding assessment appeals and making it
22 more robust, adding to that the idea that there be some
23 statutory authority to the extent that it exists for a
24 particular rule.

25 And if any rule had been adjudicated, and that

1 that matter had been before the Court of Appeals or the
2 Supreme Court, that that annotation be noted so that
3 county counsel, as well as assessment appeals boards,
4 would be able to be better informed as to the rules in a
5 controversy that may have been associated with that in
6 any judicial outcome.

7 So in that spirit of urging the Board to
8 continue to take its leadership role in the area of
9 training, I want to compliment Ms. Stowers and staff for
10 this report. I thought it was very informative.

11 She has, I think, identified some of the
12 issues that we see, and that our board members, as well
13 as our general membership, have also identified in
14 conversations with them.

15 Now, I would just point out some of the
16 matters that Ms. Stowers has already brought up. The
17 comment here that most counties answer that no formal
18 training courses are available in their counties. And I
19 think that that is something that this -- that the BOE
20 should note, right?

21 And the idea here is that to the extent that
22 you want a sound and robust assessment appeals board
23 process, you have to have the necessary resources
24 dedicated to that.

25 And this comment, while, again, I don't know

1 all the details behind it, certainly suggests that more
2 could be done.

3 In particular, I want to point out under
4 question four, in regards to training, there was a
5 general consensus that more is needed.

6 In addition, a need for regular refresher
7 training and continued education was mentioned
8 frequently as well.

9 I want to -- I want to point out that while --
10 the California Assessors' Association, where the members
11 that responded, and CATA, are in 100 percent alignment
12 on this, and that they then went on and identified some
13 specific areas where this training could be enhanced.

14 MS. CICHETTI: Time's expired.

15 Yeah, he could continue if you'd like.

16 MS. LIEBER: Members, if there isn't an
17 objection, I'd like to allow Mr. Aprea to sum up.
18 Because he is providing relevant information to us.

19 MR. APREA: I -- I think that also some felt
20 that additional training could be provided to county
21 counsels.

22 And I will say that while not a survey, we
23 have experienced the same sort of things in our
24 conversations with assessors, as well as county
25 counsels, that they don't feel as well equipped as they

1 ought to be.

2 The last item I want to bring to your
3 attention is section 1624.02 of the Revenue and Taxation
4 Code. I'll just read a portion of it.

5 The curriculum for course of training provided
6 by the State Board of Equalization shall be developed in
7 consultation with county board of supervisors,
8 administrators of assessment appeals boards, assessors,
9 and local property taxpayer representatives.

10 Again, I don't want to suggest that I know all
11 the conversations that have been going on, but in a
12 survey of CATA's leadership, as well as my conversation
13 via text with Mr. Rob Gutierrez at CalTax, neither of us
14 were aware of any involvement by these two taxpayer
15 groups in the development of any training.

16 So we heard earlier that the training has been
17 17 years before there's been a major revision. We would
18 encourage the Board of Equalization to make this a
19 priority.

20 Because to the extent that you don't provide
21 that kind of -- those kind of resources, we won't get to
22 the kind of work product we want, and we will end up
23 further burdening the court system. Because people will
24 go to the courts to resolve their issues.

25 MS. LIEBER: Okay. Thank you so much.

1 And I would really encourage you to submit a
2 written letter as well, so that we can have a little bit
3 of additional time to really get into those points.

4 MR. APREA: Madam Chair, I was gonna say that.
5 We will. In fact, we are in the middle of preparing
6 such a letter for the Board.

7 MS. LIEBER: Okay. Thank you.

8 MR. APREA: And we will, of course, share it
9 with staff as we develop that letter.

10 MS. LIEBER: Thank you so much.

11 MR. APREA: Thank you.

12 MS. LIEBER: Members, we did take the public
13 comment on this item only under the Executive Director
14 Reports. So since we've had a public comment here in
15 the auditorium, we'll go ahead and go to our AT&T
16 moderator on this item only, and then we'll come back
17 after Item 19 on the balance of the items on the ED
18 reports.

19 So, AT&T moderator, could you tell us if there
20 is anyone waiting on the line who would like to comment
21 on Item 13?

22 AT&T MODERATOR: Currently no one in queue.

23 Ladies and gentlemen on the phone, to comment
24 on Item 13 --

25 MS. LIEBER: Okay.

1 AT&T MODERATOR: -- keypad at this time.

2 MS. LIEBER: Thank you so much.

3 And, again, Members, this is --

4 AT&T MODERATOR: And we do have one

5 respondent -- we do have one respondent now with a

6 comment.

7 MS. LIEBER: Oh, okay. Could you put that

8 person on, please?

9 AT&T MODERATOR: Yep. Absolutely.

10 Be one second. We're going to get a line --

11 we're going to get a name here for that person, so we

12 can call them out, and so they know it's their turn.

13 Be one moment here.

14 Okay. We're going to go to Vince Kehoe.

15 You go ahead with your -- with your comment.

16 Now he's taken himself out of the queue.

17 No respondents in queue at this time.

18 MS. LIEBER: Okay. Thank you. We'll bring it

19 back to the Board.

20 Mr. Gaines, did you have a comment?

21 MR. GAINES: Yeah, I did.

22 I want to thank Mr. Aprea for his comments.

23 And I -- I was just thinking, you know, it

24 sounds like this is per regulation or statute, and he

25 provided clarity in terms of making sure that we're

1 including all parties as we proceed forward on our
2 course update.

3 And so I just wanted to see if this could be
4 made available online or --

5 MS. STOWERS: The course, or the -- the --

6 MR. GAINES: The course.

7 So we're -- we're talking about updating the
8 course for appeal assessment.

9 MR. YEUNG: The course is -- thank you for the
10 question. The course is already online.

11 MR. GAINES: Oh, it is. Okay.

12 MR. YEUNG: Yeah, it is. It's -- it's on
13 our -- it's on our website. And it is under the
14 assessment appeals training option.

15 MR. GAINES: Okay. All right.

16 MR. YEUNG: Yes.

17 MR. GAINES: So it sounds like we provide it,
18 we keep it updated. Sounds like we need more outreach
19 in terms of who's engaged with the update.

20 And there's only so much we can do as Members
21 of the BOE, as the Chair was saying earlier. Because we
22 don't have the authority to say "You must do this."

23 It sounds like there's statute for someone
24 who's a member to take it the first time, but there's
25 nothing about an update or other staff taking it

1 perhaps.

2 But I think continued communication with the
3 California Assessors' Association, and, of course, with
4 the clerks to communicate how important this is. And
5 we'll just do the best we can.

6 So thank you.

7 MS. STOWERS: Thank you, sir.

8 I agree 100 percent that the communication,
9 especially with the clerks of the board, is the key to
10 improving the knowledge base for the AAB members.

11 MR. GAINES: Yes.

12 MS. STOWERS: That's, you know, we just have
13 to let them know that we're here.

14 As far as Mr. Aprea, thank you, Mr. Aprea, for
15 your comments. And absolutely, when we get to that
16 stage of updating the manual, we will be reaching out to
17 the public. That's why I said, the IP process, and it
18 could take some time depending on their feedback.

19 So we're -- we're not -- we're going to follow
20 1601.1, I believe it is, that you get the public's
21 input.

22 MR. GAINES: Just clarification, if I could.
23 Because it was mentioned that there were issues in rural
24 counties. And so can you expand on that just briefly?

25 Because, I mean, if you can go online to take

1 the course, where's the challenge coming from with
2 regards to rural counties?

3 MR. YEUNG: I think the challenge, if I may, I
4 believe the challenge probably is many folds. One is
5 it's just a general exposure.

6 MR. GAINES: Okay.

7 MR. YEUNG: They may not know it's available.

8 MR. GAINES: Okay.

9 MR. YEUNG: Two, it may actually have a lot to
10 do with their ability to basically attract pay, and keep
11 somebody on their assessment appeals board. The smaller
12 counties may get a couple of appeals per year to have
13 somebody dedicated and be on there, especially when the
14 compensation is not as high as some of the larger
15 counties. That may be a challenge for them also.

16 MR. GAINES: Okay. All right. Very good.
17 Thank you.

18 MR. YEUNG: Okay.

19 MS. LIEBER: I think we have Mr. Schaefer.

20 But I -- I just wanted to interject for a
21 minute. If it's possible, also, to look at if there's a
22 relevant committee of CSAC, the Association of Counties,
23 there might be a way to get that information into the
24 water table for the boards of supervisors as well, and
25 see if that's a possible foothold there.

1 Mr. Schaefer, did you have comments?

2 MR. SCHAEFER: Oh, I have no comments. Thank
3 you.

4 MS. LIEBER: Oh, okay. Thank you.
5 Well, having --

6 MS. CICHETTI: Excuse me, Ms. Lieber. Before
7 we go --

8 MS. LIEBER: Yes.

9 MS. CICHETTI: We believe that Assessor Kehoe
10 is still on the line. Can we try again? Maybe he got
11 dropped.

12 MS. LIEBER: Yes.

13 MS. CICHETTI: If you wouldn't mind.

14 MS. LIEBER: Certainly.
15 AT&T moderator, if you could check again if
16 Mr. Vince Kehoe is on the line, or anyone else on the
17 line, to make comments on Item 13?

18 AT&T MODERATOR: Yes. We do have Mr. Kehoe.
19 Mr. Kehoe, your line is open.
20 Please go ahead.

21 MR. KEHOE: Hello, Madam Chair.
22 This is Vince Kehoe. I'm the assessor and
23 recorder for Mariposa County.
24 And as the Chair of the Education Committee
25 for the California Assessors' Association, the

1 President, Christina Wynn, who's also the assessor of
2 Sacramento, asked me to take this on as an ad hoc
3 committee on the assessment appeals training for
4 assessment appeals boards.

5 So that's -- I just wanted you to know that
6 we're listening.

7 MS. LIEBER: Well, thank you. Thank you so
8 much.

9 MR. KEHOE: Everything that's been --
10 everything that's been said, especially by Executive
11 Director Stowers, and then Deputy Director Yeung, and
12 even the questions that were asked by Mr. Schaefer and
13 Mr. Gaines, they're all pertinent. All of them, you
14 know, are pretty much right on -- right on topic.

15 Mariposa is a perfect example of what has
16 happened, in that before I was elected as the assessor,
17 I was on the assessment appeals board. And even at that
18 point, we were having trouble attracting qualified
19 members.

20 It's that you have to have a certain amount of
21 expertise, whether it's either as an assessor, a CPA, an
22 attorney, and in a small county like ours, the numbers
23 dwindle.

24 [Inaudible] fell off the assessment appeals
25 board, and there was no assessment appeals boards. So

1 now our board of supervisors serves as the board of
2 equalization. So we're a perfect example of what has
3 happened or what is happening in smaller counties.

4 And I know that the Board of Equalization has
5 a -- you know, I think Mr. Yeung kind of undersold it.
6 There are -- there must be 25 classes that are online on
7 all different topics of appraisal and assessment that --
8 that anybody can take.

9 You don't -- when you sign in, you don't have
10 to -- [inaudible] -- for a certain county. Anybody can
11 take them. So there's an awful lot that's there. The
12 training is available.

13 The last point is that the assessors --
14 usually the only time I meet with my -- when it was an
15 assessment appeals board is at a hearing. That there's
16 more than an arm's length relationship between the
17 assessor's office and the -- and the hearing, or the
18 assessment appeals board and, in my case, the board of
19 supervisors or board of equalization. Because it's a
20 quasi-judicial hearing, in that there can't be any
21 tainting of -- you can't speak with those board members
22 in advance to try to sway them one way or the other.

23 So that when it comes to selecting the board
24 members with the -- where the board of supervisors
25 sitting at the board of equalization, they are elected

1 officials, as you've stated, but then an assessment
2 appeals board, they're members of the community.
3 Sometimes you volunteer. Very little compensation. And
4 it's just difficult to keep them, to get them, and train
5 them, and then keep them.

6 So just sort of reiterating everything that's
7 been said already. But I just want you to know we want
8 to be involved in this process.

9 Thank you very much for the time.

10 MS. LIEBER: Thank you so much for giving us
11 that comment, and for your engagement on the Education
12 Committee as well. That's tremendously valuable for us
13 to hear from you. So thank you so much for joining us
14 today.

15 And we'll bring it back now.

16 Ms. Stowers, did you have any concluding
17 remarks on this item?

18 MS. STOWERS: No, that completes my remarks.

19 Thank you for your time and your questions.

20 More to come.

21 MS. LIEBER: Thank you. Thank you so much.

22 And thank you, Mr. Yeung, for your input there
23 as well.

24 And, Members, we're now at the time when we're
25 going to break for our lunch hour.

ITEM 15

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MS. LIEBER: And if there's not an objection, we'll move on now to Item 15, which is the Legislative Proposal to Amend Revenue and Taxation Code Section 155.20.

And this is going to be presented by Mr. Angelo.

Are you ready for us, Mr. Angelo?

MR. ANGELO: Good afternoon, Chair Lieber and Members.

Ted Angelo with the Legislative Office at the Board of Equalization.

I only have one item, so you'll be pleased to hear that on this agenda item. And it's one legislative proposal for Board action that I'm bringing before you today.

And it's simple, to extend a sunset date for Revenue and Taxation 155.20. And this is the "low value" exemption ordinance, which is a permissive statute that county board of supervisors can put forward, where the cost of assessing a possessory interest in property outweighs the value that they would get from doing the assessment itself.

It has a limit right now of \$50,000 in

1 statute. That statute was put in place in nineteen --
2 let's see -- 2019, AB 608 put that in place for the
3 50,000 threshold for all possessory interest going
4 beyond the fairs and expositions that was in statute
5 before.

6 So, again, it's the permissive statute that
7 the assessors would support. The county board of
8 supervisors will only do this by ordinance. So if they
9 want to do it, they can. They don't have to. They're
10 not required to as a mandate.

11 And those that do have these ordinances in
12 effect at the sunset date at the end of this year, would
13 have to go through the process to undo those, and have
14 costs incurred doing that.

15 So I bring this before you for your approval.
16 And if approved, it would go into a committee bill,
17 which I've discussed with staff in the building. It
18 won't be a stand-alone bill to do something to continue
19 the statute, it would go in a committee bill dealing
20 with rev and tax issues.

21 So I'll close with that.

22 MS. LIEBER: Fantastic.

23 Are there questions for Mr. Angelo?

24 Yes, Mr. Schaefer.

25 MR. SCHAEFER: Yes.

1 Mr. Angelo, we probably don't have any
2 jurisdiction over it, but five years seems to be a
3 little short. Like, you think maybe things are going to
4 go down after five years. I'd like to see that be ten
5 years or twenty years. We could advocate that if we,
6 you know, if we can't make it happen.

7 MR. ANGELO: That's a good point,
8 Mr. Schaefer.

9 That particular five-year sunset extension is
10 something that the Legislature does not want to go past.
11 So your point is well taken.

12 They used to do sunset extensions for ten
13 years for programs that were proven to be worthwhile,
14 rather than making them -- they like to revisit issues
15 to make sure they're working well.

16 Ten years used to be something that they
17 agreed to. Five years is what they want to go with now.
18 So that's what we're proposing.

19 MR. SCHAEFER: I'm just used to sunsetting
20 being ten or twenty years. I think longer periods. I
21 think five years is sort of short. But, again, we can't
22 change it.

23 MR. ANGELO: Yeah.

24 MR. SCHAEFER: But we can provide our wisdom
25 if they ask for it.

1 MR. ANGELO: And in this budget environment,
2 they want to have closer timeframes to make sure and
3 review everything.

4 MS. LIEBER: Questions or comments,
5 Mr. Vazquez?

6 MR. VAZQUEZ: Thank you for the report on this
7 one item. But I just had a question.

8 Does your office track which counties have
9 enacted the current 50,000 low value limit for the
10 possessory interest?

11 MR. ANGELO: I don't have that with me today,
12 but we do have information on those that have put
13 forward ordinances. And I want to say it's in the 30s,
14 but I don't have the information directly with me today.

15 MR. VAZQUEZ: So you can shoot that over to us
16 later?

17 MR. ANGELO: Sure.

18 MR. VAZQUEZ: Thank you.

19 MS. LIEBER: Any others?

20 Emran? Nothing?

21 Mr. Gaines.

22 MR. GAINES: Yeah. Thank you.

23 Yeah. I really like this, and I hope it's
24 successful. Because what it does is it really provides
25 flexibility on a per-county basis in terms of

1 exemptions. And I've heard from a lot of my county
2 assessors that often it costs more in labor to send out
3 a tax bill and process the check versus the amount of
4 revenue coming in.

5 So the fact that this is being extended to
6 beyond just possessory interest, but property in general
7 is, I think, a good direction to go in.

8 Thank you.

9 MS. LIEBER: Mr. Emran.

10 MR. EMRAN: Thank you, Madam Chair.

11 Thank you, Mr. Angelo.

12 Just to clarify, you said it's the committee
13 bill that goes through Assembly Revenue and Tax,
14 correct?

15 MR. ANGELO: It would be introduced, I
16 believe, this year by the Senate, what will be the Rev
17 and Tax Committee.

18 And I'm going to talk again about some other
19 legislative proposals. Not in great detail.

20 But it will be the Senate Rev and Tax
21 Committee, which is now currently the Senate Governance
22 and Finance Committee.

23 They have a resolution in the Senate to change
24 the names and bifurcate, and go back to the Rev and Tax
25 Committee like it is on the assembly side, and the Local

1 Government Committee, rather than Governance and
2 Finance, which has the whole jurisdiction of both of
3 those items.

4 MR. EMRAN: Wonderful. Thank you.

5 MS. LIEBER: And so a suggested motion would
6 be that the Board support amendment of Revenue and
7 Taxation Code Section 155.20 to extend the \$50,000 "low
8 value" exemption ordinance limit that a county board of
9 supervisors may apply to any taxable possessory
10 interest.

11 Is that what you need?

12 MR. ANGELO: That's correct.

13 MS. LIEBER: Okay. Is there a motion on that?

14 MR. VAZQUEZ: I'll move it.

15 MR. GAINES: Second.

16 MS. LIEBER: Mr. Vazquez.

17 Seconded by Mr. Gaines.

18 And we do not have any cards from anyone who
19 would like to speak today, nor have we received written
20 communications. So we'll go to our AT&T operator.

21 Operator, is there anyone who is seeking to
22 speak on Item 15 on the agenda?

23 AT&T MODERATOR: Ladies and gentlemen on the
24 phone, if you'd like to comment on Item 15, press one,
25 zero on your phone's keypad now.

1 And, Madam Chair, we have no phone
2 participants responding to that request, no comments in
3 queue.

4 MS. LIEBER: Okay. Thank you.

5 So we'll bring it back.

6 And we have a motion by Mr. Vazquez, and a
7 second by Mr. Gaines that we support an amendment to Rev
8 and Tax Code Section 155.20 to extend the \$50,000 "low
9 value" exemption ordinance limit that a county board of
10 supervisors may apply to any taxable possessory
11 interest.

12 And so, Ms. Cichetti, if you would call the
13 roll, please.

14 MS. CICHETTI: Yes.

15 Chair Lieber.

16 MS. LIEBER: Aye.

17 MS. CICHETTI: Vice Chair Gaines.

18 MR. GAINES: Aye.

19 MS. CICHETTI: Member Vazquez.

20 MR. VAZQUEZ: Aye.

21 MS. CICHETTI: Member Schaefer.

22 MR. SCHAEFER: Aye.

23 MS. CICHETTI: Deputy Controller Emran.

24 MR. EMRAN: Aye.

25 MS. LIEBER: Okay. We'll go on now.

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Thank you, Mr. Angelo.
(Whereupon the item concluded.)


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REPORTER'S CERTIFICATE

State of California)
) ss
County of Sacramento)

I, Jillian Sumner, Hearing Reporter for the California State Board of Equalization, certify that on February 21, 2024, I recorded verbatim, in shorthand, to the best of my ability, the proceedings in the above-entitled hearing; that I transcribed the shorthand writing into typewriting; and that the preceding pages 1 through 50 constitute a complete and accurate transcription of the shorthand writing.

Dated: March 22, 2024



JILLIAN SUMNER, CSR #13619
Hearing Reporter