



**BOARD OF EQUALIZATION
CUSTOMER SERVICES AND ADMINISTRATIVE
EFFICIENCY COMMITTEE MEETING MINUTES**

HONORABLE JOHN CHIANG, COMMITTEE CHAIR
450 N STREET, SACRAMENTO
OCTOBER 2, 2002, 1:30 P.M.

ACTION ITEMS & STATUS REPORT ITEMS

Agenda Item No: 1

Title: Equal Employment Opportunity Office Annual Update

Issue/Topic: The report contained an overview of the EEO Office and identified the top five items accomplished over the past year.

Committee Discussion: None.

Committee Action/Recommendation/Direction: Item No. 1 and No. 2, Taxpayers' Bill of Rights Annual Report – Business Taxes were addressed in tandem. Board Member Andal moved to accept the first two items with Board Member Klehs seconding the motion. Motion passed.

Agenda Item No: 2

Title: Taxpayers' Bill of Rights Annual Report – Business Taxes

Issue/Topic: The Taxpayers' Bill of Rights Annual Report – Business Taxes was presented as an agenda item and distributed to Board Members prior to the Customer Services and Administrative Efficiency Committee meeting. The report highlighted the accomplishments, current issues, emerging issues, and taxpayer contacts with the Taxpayers' Rights Advocate Office (TRAO) in the business taxes area. Legislative and administrative approaches were recommended to address the identified issues.

Committee Discussion: None

Committee Action/Recommendation/Direction: Motion to accept Item No. 1 and No. 2 passed without discussion as indicated in the aforementioned Item.

Agenda Item No: 3

Title: Taxpayers' Bill of Rights Annual Report – Property Taxes

Issue/Topic: The Taxpayers' Bill of Rights Annual Report – Property Taxes was presented as an agenda item and distributed to Board Members prior to the Customer Services and Administrative Efficiency Committee meeting. The report highlighted the status of issues identified at previous Taxpayers' Bill of Rights hearings, accomplishments, current issues, emerging issues, and taxpayer contacts with the TRA0 in the property taxes area. Legislative and administrative approaches were recommended to address the identified issues.

Committee Discussion: Mr. Greg Turner, General Counsel, Cal-Tax requested to speak regarding the emerging issue of Assessor Base Year Value Corrections under section 51.5. Mr. Turner expressed his concern that by proposing legislation, it could be broadened to include base year value increases as well as decreases.

Ms. Marcy Jo Mandel, State Controller's Office, also expressed concerns with broad changes for base year value corrections involving value judgment errors.

Ms. Kristine Cazadd, Assistant Chief Counsel, explained the intent was to allow the assessors very narrow authority to prospectively reduce a base year value beyond the provisions already existing in section 51.5, and to authorize a method of enrolling base year value corrections in all circumstances.

Ms. Jennifer Willis, Chief, Taxpayers' Rights and Equal Opportunity Division stated that the process was to bring back the legislative proposals to the Board, likely in November. Mr. Andal suggested TRA0 work with Mr. Turner to develop the legislative proposal.

Ms. Mandel also expressed concern about the second emerging issue of Value Corrections after a Local Board of Equalization or Assessment Appeal Board Decision and requested TRA0 work with Mr. Turner on this matter also.

Committee Action/Recommendation/Direction: The Board agreed to develop the legislative proposals with Mr. Turner's input. Board Member Andal moved to approve the report with Board Member Parrish seconding. Motion passed.

Approved: /s/ Honorable John Chiang
Honorable John Chiang, Committee Chair

 /s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

At the October 3, 2002 Board Meeting

 /s/ Deborah Pellegrini
Deborah Pellegrini, Chief
Board Proceedings Division