

M e m o r a n d u m

To: Honorable Diane L. Harkey, Chairwoman
Honorable George Runner, Vice Chair
Honorable Fiona Ma, CPA, Second District
Honorable Jerome E. Horton, Third District
Honorable Betty T. Yee, State Controller

Date: January 22, 2018

From: Henry D. Nanjo 
Chief Counsel

Subject: **Board Meeting, January 25, 2018**
Chief Counsel Matters – Item I
Resolution Conferring Powers on the Executive Director

The appointment of Mr. Dean R. Kinnee as Executive Director necessitates the adoption of a new resolution conferring on Mr. Kinnee the authority to act for and on behalf of the Board in the capacity of Executive Director.

The new resolution also reflects the recent statutory changes that provide the Board of Equalization with those duties, powers, and responsibilities imposed or conferred upon the Board by the California Constitution. Those duties primarily include assessing and allocating the property values of railroads and specified utilities and businesses; adjudicating property tax appeals of taxable government owned property; overseeing the property tax assessment practices of the 58 county assessors; adopting rules to clarify property tax laws; and administering the alcoholic beverage excise tax and the insurance tax, including appeals.

Government Code section 15604 authorizes the Board to appoint its Executive Director and prescribe and enforce his/her duties. The attached resolution accomplishes this goal and delegates to the Executive Director specific duties, powers, and functions to be exercised under the general direction of the Board and in accordance with policies enunciated by the Board. Government Code section 15606 provides, in part, that the Board shall "prescribe rules for its own government and for the transaction of its business."

By adopting this resolution, the Board will implement the provisions of Section 15604 and 15606(a) and confer all administrative and enforcement powers to the Executive Director, except for certain specified powers it has maintained. Adoption of the attached resolution does not constitute the relinquishment of any power, jurisdiction or responsibility of the Board.

To ensure an orderly transition, your approval of the attached resolution is requested.

HDN:lf

Attachment: Resolution Conferring Powers on the Executive Director

cc: Mr. Dean R. Kinnee

Item I1
1-25-18

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gp 25 2018 Board Meeting
Joann Richmond
Joann Richmond, Chief
Board Proceedings Division

**POWERS CONFERRED ON THE EXECUTIVE DIRECTOR BY RESOLUTION
ADOPTED BY THE BOARD ON JANUARY 25, 2018**

“Resolved, That Dean R. Kinnee, as Secretary of this Board, has been designated to act as its chief executive officer on and after December 30, 2017, with the title “Executive Director,”

“Resolved, That the Executive Director shall have full authority to exercise, perform and discharge any and all duties, powers and functions vested in or imposed upon the Board by any provision of law or otherwise, unless (1) the duty, power or function is one that can only be exercised, performed or discharged by the Board in session expressly for that purpose or (2) the Board expressly reserves the delegation of the duty, power or function subject to the approval of the Board; and be it further

“Resolved, That all of the authority hereby delegated is to be exercised under the general direction of the Board and in accordance with policies enunciated by the Board, and that such delegation shall not constitute the relinquishment of any power, jurisdiction or responsibility of the Board; and be it further

“Resolved, That the authority hereby granted to the Executive Director shall include, but shall not be limited to, the following:

- ~~(a) Execution of any and all personnel documents as the appointing power;~~
- ~~(b) Execution of any and all budgetary and fiscal documents for and on behalf of the Board as the appointing power;~~
- ~~(c) Execution of any and all contracts for materials, services and supplies. Prior to the execution of such documents, the Executive Director shall obtain Board approval for any contract in which the amount of the contract exceeds \$1,000,000, but once such approval is received, no further approvals of the Board is necessary, unless specifically requested by the Board;~~
- (d) Execution of any and all leases with respect to real and personal Property. The Executive Director shall regularly report on significant changes to the use of existing lease space and, prior to the execution of such documents for any new office space for a Member, the Executive Director shall obtain approval of that Member, and notify the Board for all new office space;
- (e) Execution of any and all releases of liens for which provision is made in those parts of the Revenue and Taxation Code wherein the Board is named as the administrative agency; this shall include the subrogation of such liens to other liens or encumbrances, as well as the determination for or on behalf of the Board of whether or not the taxes, interest and penalties secured by liens on property as to which liens are to be released or subordinated are sufficiently

secured by a lien or liens on other property, as well as the determination for and on behalf of the Board that a release or subordination of any lien for which provision is made in the Revenue and Taxation Code will not endanger or jeopardize the collection of taxes, interest and penalties;

- (f) Execution on behalf of the Board of any certificates for which provision is made by any part of the Revenue and Taxation Code with respect to the amount of taxes, interest and penalties that are due thereunder;

“Resolved, That in the absence of the Executive Director, the authority vested in the Executive Director by this resolution, or any other resolution now in effect or adopted hereafter by the Board, shall be exercised by the Executive Director’s designee, or by the person named by the Board as Acting Executive Director.”