

Tuesday, November 18, 2014

The Board met at the Embassy Suites San Rafael – Marin County, 101 McInnis Parkway, San Rafael, at 1:39 p.m., with Mr. Horton, Chairman, Ms. Yee and Mr. Runner present, Ms. Mandel present on behalf of Mr. Chiang in accordance with Government Code section 7.9.

ANNUAL BOARD MEETING WITH COUNTY ASSESSORS

Mr. Horton opened the annual meeting of the Board and county assessors required under section 15607 of the Government Code to discuss administrative issues related to assessment and taxation laws and to promote uniformity in tax procedural matters throughout the State of California. Mr. Horton introduced Honorable Larry W. Ward, President, California Assessors' Association (CAA) and Riverside County Assessor/Recorder/Clerk; and, Honorable Marc C. Tonnesen, President-Elect, CAA and Solano County Assessor/Recorder.

Greetings and Introductory Remarks by each Board Member

Mr. Horton made complementary remarks regarding the good work and leadership of the county assessors and the BOE over the year. He acknowledged the 14 newly elected county assessors. He discussed the poverty and other challenges in California and the importance of working together to improve the economy.

Ms. Yee congratulated the newly elected county assessors and welcomed them to their new positions. She welcomed all the county assessors to the meeting and thanked them for continuing their good work with fewer resources and for the customer services that they provide. Ms. Yee commended the CAA for its input and expertise and ongoing engagement with the BOE. Ms. Yee congratulated and thanked Honorable Larry W. Ward and Honorable Marc C. Tonnesen for their leadership. Ms. Yee discussed some new challenges and stated that she looks forward to working with everyone as the new state-wide constitutional officer, State Controller.

Ms. Mandel conveyed greetings from Mr. Chiang, who expressed thanks and great pleasure in working with the county assessors and wishes them all the best as he moves on from his position as State Controller.

Mr. Runner expressed his appreciation for the opportunity to meet with the county assessors in conjunction with their Annual California Assessors' Association Meeting, noting the high attendance at the conference. He congratulated the newly elected county assessors as well as the returning county assessors, and thanked them for their desire and involvement in treating taxpayers fairly and with respect in the property assessment process. He commented that 2015 will be a year of changes and many new county assessors.

Opening Remarks by California Assessors' Association

Honorable Larry W. Ward, President, CAA and Riverside County Assessor/Recorder/Clerk, congratulated Board Members on their elections and reelections. He discussed an increase in value state-wide of approximately 4.5 percent, and congratulated Stanislaus County on its increase in value of approximately 11.5 percent. He also discussed: educating taxpayers on Proposition 8; improving communications between the Board and the CAA; and, the State County Assessors' Partnership Agreement Program. He made complementary remarks regarding

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open communications and working relationships with David Gau, Chief Deputy Director, and Dean Kinnee, Acting Deputy Director, Property and Special Taxes Department, and their staff.

Honorable Marc C. Tonnesen, President-Elect, CAA and Solano County Assessor/Recorder, congratulated Board Members on their elections and reelections, Mr. Chiang on his election to State Treasurer, and the retiring county assessors. He discussed the importance of getting involved with the CAA, and encouraged the county assessors to attend his January Sacramento business meeting. He also discussed some issues to address in the coming year: embedded software; State County Assessors' Partnership Agreement Program; partnering with BOE; legislative matters; and, WebEx™.

Litigation and Legal Opinion Update

Mr. Runner introduced Richard Moon, Tax Counsel, Tax and Fee Programs Division, Legal Department, who provided a brief summary of select, recently decided court cases and an explanation of how to request a legal opinion from the Board's Legal Department ([Exhibit 11.1](#)).

Exhibits to these minutes are incorporated by reference.

Panel Discussion: Partnership for Success

Mr. Runner made introductory remarks regarding the panel discussion on strengthening working relationships between County Assessors and the Board to meet our common challenges and goals ([Exhibit 11.2](#)).

Dean Kinnee, Acting Deputy Director, Property and Special Taxes Department, provided a history of the BOE as it relates to property tax, and discussed some recurring issues.

Panel: Honorable Leslie K. Davis, Calaveras County Assessor
 Honorable John Tuteur, Napa County Assessor/Recorder/Clerk
 Honorable Ernest J. Dronenburg, Jr., San Diego County Assessor/Recorder/Clerk
 Dean R. Kinnee, Acting Deputy Director, Board of Equalization
 David Yeung, Property Tax Manager, Board of Equalization

Mr. Runner invited county assessors to stop by his and other Members' offices, and introduced Cynthia Bridges, Executive Director, and Randy Ferris, Chief Counsel.

Mr. Horton discussed meeting with the county assessors on a regular basis.

Ms. Yee expressed interest in a portal to facilitate ongoing sharing of information, best practices, identification of concerns, and ideas.

Ms. Mandel encouraged the county assessors to contact the Controller's office with any challenges or opportunities they would like to discuss.

The Board adjourned at 3:06 p.m.

The foregoing minutes are adopted by the Board on December 18, 2014.