

Tuesday, August 18, 2020

The Board met at 10:08 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

### PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

### ANNOUNCEMENTS

Mr. Vazquez provided guidelines for teleconference Member participation. Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, provided guidelines for teleconference invited speakers and public participation.

Ms. Cohen acknowledged the 100<sup>th</sup> anniversary of the Nineteenth Amendment to the United States Constitution.

Mr. Schaefer acknowledged the 93<sup>rd</sup> birthday of Rosalynn Carter, Former First Lady of the United States.

### PUBLIC HEARINGS

#### Taxpayers' Bill of Rights Hearing

Lisa Thompson, Taxpayers' Rights Advocate, made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution ([Exhibit 8.1](#)).

Members provided opening remarks.

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, and Lisa Renati, Chief Deputy Director, read into the record written comments from the following individuals, and Lisa Thompson, Taxpayers' Rights Advocate, responded to each comment.

Thomas P. Crandall, Taxpayer, Santa Barbara, Santa Barbara County  
([Exhibit 8.2](#))

Robert C. McKee, Taxpayer, Whitethorn, Humboldt ([Exhibit 8.3](#))

Shawn Karl Mooney ([Exhibit 8.4](#))

Paul C. Ballard, Seal Beach, Orange County ([Exhibit 8.5](#))

Speakers: Paul C. Ballard, Seal Beach, Orange County ([see Exhibit 8.5](#))  
Cherie Evans, Evans Rosen LLP, Attorneys at Law, representing Nonprofits

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Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, and Lisa Renati, Chief Deputy Director, read into the record written comments from the following individuals, and Lisa Thompson, Taxpayers' Rights Advocate, responded to issues raised by these comments.

Kathleen Blackwell ([Exhibit 8.6](#))

Katherine Cramer, Senior, and Homeowner, Oakland, Alameda County  
([Exhibit 8.7](#))

Robert Miller, Homeowner, Oakland, Alameda County ([Exhibit 8.8](#))  
SCC Assessor Employee ([Exhibit 8.9](#))

Speaker: Kathleen Blackwell ([see Exhibit 8.6](#))

Exhibits to these minutes are incorporated by reference.

## **CHIEF COUNSEL MATTERS: RULEMAKING**

### **Proposed Readoption of Emergency Property Tax Rule 202**

Lawrence Lin, Tax Counsel, Legal Department made introductory remarks regarding staff's request for readoption of emergency Rule 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, to extend the original term and provide sufficient time for the adoption and authorization of the certificate of compliance, which will make the emergency rule permanent ([Exhibit 8.10](#)).

Action: Upon motion of Mr. Schaefer, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved readoption of emergency Rule 202, as recommended by staff.

## **ADMINISTRATIVE SESSION**

### **Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Schaefer, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the corrected Board Meeting Minutes of June 9, 2020 ([Exhibit 8.11](#)).

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the invitation to the Annual Meeting of the State Board of Equalization and County Assessors as recommended by staff ([Exhibit 8.12](#)).

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### CHIEF COUNSEL MATTERS: OTHER CHIEF COUNSEL MATTERS

#### **Staff update: Jeffrey Prang, Los Angeles County Assessor v. Amen Family Trust, Appellate Case No. B298794, Second Appellate District, Division 5**

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, and Richard Moon, Tax Counsel, provided an informational update on an amicus curiae brief requested of staff.

The Board recessed at 12:21 p.m. and reconvened at 12:55 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

### ADMINISTRATIVE SESSION (CONTINUED)

#### **Executive Director's Report**

Brenda Fleming, Executive Director, provided a report on time extension for official acts for the Assessment Appeals Board of Sacramento County and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 and Property Tax Rule 1051 ([Exhibit 8.13](#)).

#### **Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department, provided an overview of Proposition 19 (ACA 11) and the implementation impact on BOE.

### PUBLIC POLICY HEARINGS

#### **Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings (Mr. Vazquez)**

Mr. Vazquez made introductory remarks and led a discussion for possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required.

#### ***Current Status of Remote Procedural and Evidentiary Hearings in CA: Challenges, Opportunities, Lessons Learned, and Perspectives***

Mr. Vazquez introduced the following panelists:

#### *Judicial Council*

Panelists: Robert Oyung, Chief Operating Officer, Judicial Council of California  
Hon. Sheila F. Hanson, Chair, Judicial Council of California Advisory Committee; Judge of the Superior Court of California, County of Orange  
Greg Harding, Information Technology Director, Superior Court of California, County of Placer

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*Office of Administrative Law and Others*

Panelists: Mark Kruger, Presiding Administrative Law Judge, State Personnel Board  
Jill Schlichtmann, Presiding Administrative Law Judge, Office of Administrative Hearings, General Jurisdiction Division  
Mark Ibele, Director, Office of Tax Appeals

*County Boards of Equalization / Assessment Appeals Boards*

Panelist: John McKibben, Committee Chair, California Association of Clerks and Election Officials

*County Assessors*

Panelists: Hon. Charles W. Leonhardt, Plumas County Assessor, on behalf of Hon. Don H. Gaekle, President, California Assessors' Association, and Stanislaus County Assessor  
Hon. Lawrence E. Stone, Santa Clara County Assessor

*Taxpayers*

Panelist: Cris K. O'Neill, Chair, California Alliance of Taxpayer Advocates (CATA)  
([Exhibit 8.14](#))

*Comments*

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, and Lisa Renati, Chief Deputy Director, read into the record written comments from the following individuals.

Rosemarie Kwiatkowski, Deputy County Counsel, representing the Alameda County Assessment Appeals Board ([Exhibit 8.15](#))

Annette Ramirez, Deputy Clerk, Clerk to the Assessment Appeals Board and Erica Stuckey, Deputy County Counsel, Counsel to the Assessment Appeals Board ([Exhibit 8.16](#))

Michelle Pine ([Exhibit 8.17](#))

Nedra Millwood, Santa Clara County Assessor's Office ([Exhibit 8.18](#))

Speakers: Hon. Sheila F. Hanson, Chair, Judicial Council of California Advisory Committee; Judge of the Superior Court of California, County of Orange  
Hon. Lawrence E. Stone, Santa Clara County Assessor  
Hon. Charles W. Leonhardt, Plumas County Assessor  
John McKibben, Committee Chair, California Association of Clerks and Election Officials  
Jill Schlichtmann, Presiding Administrative Law Judge, Office of Administrative Hearings, General Jurisdiction Division

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**CLOSING**

The Board recessed at 2:52 p.m.

*The foregoing minutes are adopted by the Board on October 20, 2020.*

Note: The following matter was removed from the calendar prior to the meeting: *Board Member Initiatives: Los Angeles County Assessor's Office Training Pilot Program.*

**Wednesday, August 19, 2020**

The Board met at 10:04 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present.

## **ANNOUNCEMENTS**

Mr. Vazquez provided guidelines for teleconference Member participation. Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, provided guidelines for teleconference invited speakers and public participation.

## **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, read into the record written comments from the following individuals.

Anonymous ([Exhibit 8.19](#))

Anonymous, Appraiser, Santa Clara County Assessor's Office ([Exhibit 8.20](#))

## **PUBLIC POLICY HEARINGS (CONTINUED)**

### **Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings (Mr. Vazquez) (Continued)**

Mr. Vazquez made introductory remarks and led a discussion for possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required.

### ***Examination of Business Continuity Plans: Challenges, Opportunities, Lessons Learned, and Perspectives***

Mr. Vazquez introduced the following panelists:

#### ***Urban Counties***

Panelists: Jennifer Tran, Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors  
Amin Almuhabab, Chief Information Officer, Executive Office of the Los Angeles County Board of Supervisors  
Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors  
Carole F. Ruwart, Deputy City Attorney, City & County of San Francisco

Speaker: Hon. Jeffrey Prang, Los Angeles County Assessor ([Exhibit 8.21](#))

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*Mid-Size Counties*

Panelists: Kyreen Gonzalez, Deputy Clerk, Sonoma County Board of Supervisors  
Julie Dachtler, Senior Deputy Clerk, Yolo County Board of Supervisors

Speaker: Hon. Don H. Gaekle, President, California Assessors' Association, and  
Stanislaus County Assessor

*Rural Counties*

Panelist: Melanie Curtis, Deputy Clerk, Kings County Board of Supervisors

*Taxpayers*

Panelists: Paul A. Waldman, CMI, President, California Alliance of Taxpayer Advocates  
(CATA)  
Scott Kaufman, Legislative Director, Howard Jarvis Taxpayers Association

*Comments*

Mr. Vazquez invited public comment regarding this item, but none provided public comment.

The Board recessed at 11:46 a.m. and reconvened at 12:25 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

***County Boards of Equalization/Assessment Appeals Boards Remote Hearings: Discussion on Guidance and Determining if Additional Authorities, Rules, or Actions are Required***

Mr. Vazquez introduced the following panelists:

*Urban Counties*

Panelists: Thomas R. Parker, Deputy County Counsel, Los Angeles County  
Marvice Mazyck, Chief Deputy Clerk, San Diego Board of Supervisors  
Lisa Cho, Deputy County Counsel, San Mateo County  
Marcy L. Berkman, Deputy County Counsel, Santa Clara County

*Mid-Size Counties*

Panelists: Kyreen Gonzalez, Deputy Clerk, Sonoma County Board of Supervisors  
Julie Dachtler, Senior Deputy Clerk, Yolo County Board of Supervisors

*Rural Counties*

Panelist: Melanie Curtis, Deputy Clerk, Kings County Board of Supervisors

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*Taxpayers*

Panelists: Peter Kotschedoff, Chair Emeritus, California Alliance of Taxpayer Advocates (CATA)  
Scott Kaufman, Legislative Director, Howard Jarvis Taxpayers Association

*BOE*

Panelist: Richard Moon, Tax Counsel IV, BOE

*Comments*

Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, and Lisa Renati, Chief Deputy Director, read into the record written comments from the following individuals. Note that some comments may pertain to other items on the agenda.

Anonymous ([Exhibit 8.22](#))

Annette Ramirez, Deputy Clerk, Clerk to the Assessment Appeals Board and Erica Stuckey, Deputy County Counsel, Counsel to the Assessment Appeals Board ([see Exhibit 8.16](#))

Katherine Cramer, Senior, and Homeowner, Oakland, Alameda County ([see Exhibit 8.7](#))

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board decided to set up a collaborative statewide pandemic continuity of Assessment Appeals Boards (AAB) operations working group, consisting of 4 county AAB representatives, 2 BOE staff representatives, 2 Board Members, 1 County Assessor representative, and 1 taxpayer representative, whose goal is to develop an outline or action plan for Board approval at its next scheduled meeting, or at an earlier meeting if needed, which would identify basic challenges and options to be addressed such as: 1) submission of evidence and exhibits for equity of access, technology training, and producing accessible hearing records; 2) in-person safety standards for mid-sized and rural counties who continue to use physical facilities; 3) the BOE rule changes needed, new LTAs, and Assessors' Handbook revisions; and, 4) the BOE clearinghouse function to ensure statewide shared information and communications, general standards for uniformity of operations to protect the basic interests of all parties and all counties.

**CLOSING**

Mr. Schaefer acknowledged the 74th Birthday of Bill Clinton, 42nd President of the United States; and, the 177th anniversary of the discovery of gold in California.

Ms. Cohen acknowledged the hard work and dedication of firefighters battling the numerous fires currently burning in California.



**Wednesday, August 19, 2020**

The Board adjourned at 2:14 p.m. in memory of: Gabriella and Gregory O'Donnell, mother and stepfather of Long Beach Mayor Robert Garcia, who perished to COVID-19 within weeks of each other; and, all those whose lives were lost to the COVID-19 pandemic, and their families and loved ones.

*The foregoing minutes are adopted by the Board on October 20, 2020.*

Note: The following matter was removed from the calendar prior to the meeting: *Workforce Planning Workgroup Stakeholder Meeting.*