

Tuesday, March 23, 2021

The Board met at 10:05 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.

Members made remarks in recognition of Women's History Month.

Mr. Gaines acknowledged the recent passing of Vernon Eulion Jordan, Jr., attorney, and civil rights leader.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE

Land Escaped Assessments

Pacific Gas and Electric Company (0135)

2020, \$570,000.00 Value

Action: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the land escaped assessment as recommended by staff.

Cellco Partnership dba Verizon Wireless (2559)

2019, \$179,510.00 Value

Action: Upon motion of Mr. Gaines, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the land escaped assessment as recommended by staff.

Sprint Spectrum LP (2720)

2019, \$391,981.00 Value

Action: Upon motion of Mr. Gaines, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the land escaped assessment as recommended by staff.

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Board Roll Changes**2020 Private Railroad Car Roll**

Action: Upon motion of Mr. Schaefer, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board approved corrections to the 2020 Board Roll of Private Railroad Cars as recommended by staff ([Exhibit 3.1](#)).

2020 State-Assessed Property Roll

Action: Upon motion of Mr. Schaefer, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board approved corrections to the 2020 Board Roll of State-Assessed Property as recommended by staff ([Exhibit 3.2](#)).

Exhibits to these minutes are incorporated by reference.

CHIEF COUNSEL MATTERS: RULEMAKING**Regulations 5216, 5240, 5262, and 5570, Section 100 Changes**

Lawrence Lin, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to update the Board Proceedings Division's fax number and email address in Rules for Tax Appeals, Regulations 5216, 5240, 5262, and 5570 ([Exhibit 3.3](#)).

Action: Upon motion of Ms. Stowers, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved authorization to make Section 100 changes to Regulations 5216, 5240, 5262, and 5570 as recommended by staff.

ADMINISTRATIVE SESSION**Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon a single 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 Board Meeting Minutes of February 11, 2021 and February 23-24, 2021.

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Executive Director's Report

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues. Ms. Fleming reported that the agency plans to continue current telework practices and holding monthly Board Meetings remotely for the remainder of the calendar year.

Brenda Fleming, Executive Director, provided a report on time extension to Butte, Mendocino, and San Luis Obispo Counties to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 3.4](#)).

Brenda Fleming, Executive Director, reported out on the 2021 Board Member workplan and/or reference manual to build upon the Board meeting effectiveness and efficiency strategies implemented since 2019 ([Exhibit 3.5](#)).

Brenda Fleming, Executive Director, reported out on BOE's AB 434 compliance efforts, and administrative and/or statutory and budgetary remedies to ensure that legacy documents, formerly retained on the BOE website, can be made available for rapid electronic access.

Brenda Fleming, Executive Director, reported out on the feasibility of publishing proposed Letters to Assessors on Board Meeting Agendas, prior to their issuance.

Brenda Fleming, Executive Director, provided an update regarding the feasibility and value of establishing a BOE Advisory Council to provide insight to the Executive Director and the Board from an external stakeholder perspective on the various programs and operations of the agency ([Exhibit 3.6](#)).

Catherine Taylor, Chief, Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Garry Browning, CPA, California Society of CPAs ([Exhibit 3.7](#))

Brenda Fleming, Executive Director, reported out on options for establishing Board workgroups, with associated guidelines and procedures, for Board Members to engage in significant policy discussions without requiring the full use of agency resources needed for regularly scheduled Board meetings.

Action: Upon motion of Ms. Stowers, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved the addition of calendars for Assessment Practices Surveys and Samples, Assessors' Handbook Revisions, and Appraiser Training and Certification, into the Board Workload Plan; and, the establishment of a BOE Advisory Council, as recommended by staff.

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities and agency projects.

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Lisa Renati, Chief Deputy Director, and her staff provided reports on the status of operational priorities, agency projects, and legislative developments related to the implementation of Proposition 19 ([Exhibit 3.8](#)).

David Yeung, Deputy Director, Property Tax Department, provided an update on the Property Tax Department's implementation actions, including updates on guidance.

Henry D. Nanjo, Chief Counsel, and Richard Moon, Tax Counsel, Legal Department, provided an update on the Legal Department's implementation actions, including updates on rulemaking.

Peter Kim, Chief Communications Officer, provided an update on the Communications Department's implementation actions, including updates to the BOE website.

Mr. Gaines made complimentary remarks regarding the BOE website, and recognized the following staff for their work on improving it: Peter Kim, Tammy Aguiar, Reno Ursal, Glenna Schultz, Terry Leung, Indhubala Srinivasan, Rose Smith, and Adrienne Harris, as well as CDTFA Web Services, and CDTFA Forms and Publications.

Lisa Thompson, Taxpayers' Rights Advocate, provided updates on the Taxpayers' Rights Advocate Office's implementation actions, and Education and Outreach implementation actions.

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities, and departmental issues.

Legislative, Research & Statistics Division Chief's Report

Lisa Renati, Chief Deputy Director, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 3.9](#)).

Brenda Fleming, Executive Director, provided an update on legislative actions associated with the implementation of Proposition 19.

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office.

Speaker: Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk

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PUBLIC POLICY HEARINGS

Proposition 19 Implementation

Mr. Vazquez made introductory remarks regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, read into the record written comments from the following individual.

P. Tubbs, Los Angeles Property Taxpayer ([Exhibit 3.10](#))

Speaker: Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited public comment regarding items not on the agenda, but none provided public comment.

CLOSING

The Board adjourned at 12:54 p.m. in memory of: Bishop George Dallas McKinney; and the victims and families of those who lost their lives in the Atlanta, Georgia spa shootings on Tuesday, March 16, 2021, and in the Boulder, Colorado grocery store shooting on Monday, March 22, 2021.

The foregoing minutes are adopted by the Board on April 27, 2021.