

**Tuesday, June 29, 2021**

The Board met at 10:02 a.m., via teleconference (Governor's Exec. Order No. N 8-21 (June 11, 2021)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present.

### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

### **ANNOUNCEMENTS**

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

### **CHIEF COUNSEL MATTERS: RULEMAKING**

#### **Proposed Property Tax Rule 462.520**

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to post clarifying amendments to Proposed Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, for the required 15-day period ([Exhibit 6.1](#)).

Action: Upon motion of Mr. Vazquez, seconded by Ms. Cohen and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Yee absent, the Board approved the proposed amendments and authorized the publication of a notice of the proposed changes, which will ensure that the amended text is published in compliance with the required 15-day comment period set forth in Government Code section 11346.8, subdivision (c) prior to the scheduled public hearing and potential adoption of the rule at the July 27-28, 2021, Board meeting, as recommended by staff.

Exhibits to these minutes are incorporated by reference.

### **ADMINISTRATIVE SESSION**

#### **Administrative Matters, Consent**

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

Action: Approve the Board Meeting Minutes of May 25, 2021.

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

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

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Brenda Fleming, Executive Director, provided a report on time extension for the Counties of Amador, Del Norte, Humboldt, Inyo, Lake, Lassen, Monterey, Plumas, San Benito, San Bernardino, Sierra, and Tehama to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 6.2](#)).

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

Lisa Renati, Chief Deputy Director, made introductory remarks and her staff provided reports on the status of agency projects, and legislative developments related to the implementation of Proposition 19 ([Exhibit 6.3](#)).

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.

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.

Ms. Stowers entered the teleconference on behalf of Ms. Yee in accordance with Government Code, section 7.9.

Speaker: Jeffrey Olson, Chief Deputy Assessor, San Diego County Assessor's Office

Action: Ms. Cohen moved that the Board direct the Executive Director to report at its July 2021 meeting an option for narrowly targeted constitutional amendment to provide relief for taxpayers who were impacted by the COVID-19 shutdown, including but not limited to those taxpayers who were unable to complete base year value transfers within the constitutionally mandated 2-year period. The motion was seconded by Mr. Gaines, but no vote was taken.

The Board deferred consideration of the matter to after the next item.

David Yeung, Deputy Director, Property Tax Department, provided a status update on a review of existing Constitutional and statutory property tax deadlines impacted by COVID-19 ([Exhibit 6.4](#)).

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

Action: Ms. Cohen moved that the Board direct the Executive Director to report at its July 2021 meeting an option for narrowly targeted constitutional amendment to provide relief for taxpayers impacted by the COVID-19 shutdown, including but not limited to those taxpayers who were unable to complete base year value transfers within the constitutionally mandated 2-year period. The motion was seconded by Mr. Gaines. Ms. Stowers offered an amendment to include options for Revenue and Taxation Code, section 155, amendment to allow additional relief to taxpayers as well to County Assessors and Assessment Appeals Boards, and Government Code, section 15620, amendment to adjust the time limit from 30 days to 40 days. The amended motion was seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes.

David Yeung, Deputy Director, Property Tax Department, provided a status update regarding a white paper for a review of the Welfare Exemption Program.

Members thanked Ms. Cohen for bringing the genesis of this item to the Board, and referenced her memo ([Exhibit 6.5](#)).

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

### **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 6.6](#)).

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

Members agreed to direct the Executive Director to draft a letter of support for AB 948, *Fair Appraisal Act* (Holden), under her signature by the end of the day.

### **Taxpayers' Rights Advocate Office's Report**

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

## **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*.

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

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

**ANNOUNCEMENT OF CLOSED SESSION**

The Board recessed at 12:47 p.m. and reconvened immediately in closed session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

**CLOSED SESSION**

The Board met to discuss personnel matters (Gov. Code, § 11126(a)(1)).

**ANNOUNCEMENT OF OPEN SESSION**

The Board reconvened at 1:25 p.m. in open session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, announced that the Board took no action in closed session.

**CLOSING**

Members made remarks in recognition of Independence Day and Juneteenth.

The Board adjourned at 1:33 p.m. in memory of: the victims and families of those who lost their lives to the COVID-19 pandemic, as well as those individuals lost in the Miami-Dade County building collapse on Thursday, June 24, 2021 and two San Diego police detectives killed on June 4, 2021.

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