

Tuesday, September 21, 2021

The Board met at 10:00 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, Ms. Cohen and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mr. Vazquez provided guidelines for teleconference Member participation. Mr. Vazquez acknowledged Latino Hispanic Heritage Month. 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

Board Roll Changes

2021 State-Assessed Property Rolls

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Yee voting yes, Ms. Cohen not participating, the Board approved corrections to the 2021 Board Rolls of State-Assessed Property as recommended by staff ([Exhibit 9.1](#)). (Additional action on this matter was taken later in the day.)

Exhibits to these minutes are incorporated by reference.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

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

With respect to the Administrative Matters, Consent Agenda, upon motion of Ms. Stowers, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Stowers voting yes, Ms. Cohen not participating, the Board made the following order (additional action on this matter was taken later in the day):

Action: Approve the Board Meeting Minutes of August 24-25, 2021.

PENDING BOARD APPROVAL

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Executive Director's Report

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

Brenda Fleming, Executive Director, provided a status update on proposed Constitutional and statutory draft amendments which would extend specific property tax deadlines intended to provide relief for taxpayers impacted by the COVID-19 pandemic and other state emergencies ([Exhibit 9.2](#)).

Speakers: John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO)
 Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
 Hon. Ernest J. Dronenburg Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board directed the Executive Director to work with County Clerks and County Assessors to redraft legislative language for the Board's consideration before the end of the calendar year and provide an update at the October Board Meeting.

Brenda Fleming, Executive Director, presented the 2022 Board Workload Plan for approval. The plan consists of the 2022 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates ([Exhibit 9.3](#)).

Action: Ms. Cohen moved to adopt the 2022 Board Workload Plan as presented by staff. The motion was seconded by Mr. Gaines. Mr. Vazquez offered an amendment to schedule a Board Member Strategic Planning Session at a Board Meeting before the end of the year. The amended motion was accepted by Ms. Cohen and Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes.

Brenda Fleming, Executive Director, provided a status report on resuming Advisory Council Meetings.

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

Lisa Renati, Chief Deputy Director, introduced Lauren Keach, Principal Property Appraiser, Legal Entity Ownership Program Section, County-Assessed Properties Division, Property Tax Department, who reported the status of the agency's Welfare Exemption Process Improvement Project.

The Executive Director agreed to review and report on the plan and timeline for the Welfare Exemption Process Improvement Project at the October Board Meeting.

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PENDING BOARD APPROVAL

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Lisa Renati, Chief Deputy Director, and her staff provided reports on the status of agency projects, and legislative developments related to the implementation and action plan for Proposition 19 ([Exhibit 9.4](#)).

David Yeung, Deputy Director, Property Tax Department, provided an update on the Property Tax Department's Proposition 19 implementation actions, including updates on guidance.

Henry D. Nanjo, Chief Counsel, provided an update on the Legal Department's Proposition 19 implementation actions, including updates on rulemaking.

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, provided an update on legislation related to the implementation of Proposition 19.

Peter Kim, Chief Communications Officer, provided an update on the Communications Department's Proposition 19 implementation actions.

Lisa Thompson, Taxpayers' Rights Advocate, provided updates on the Taxpayers' Rights Advocate Office's Proposition 19 implementation actions, and Education and Outreach Proposition 19 implementation actions.

Speakers: Hon. Ernest J. Dronenburg Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
Wendell Phillips, Sonoma County Resident, and California Licensed Real Estate Professional

The Board recessed at 12:40 p.m. and reconvened at 12:58 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Property Tax Deputy Director's Report

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

Patricia Lumsden, Chief, County-Assessed Properties Division, Property Tax Department, provided reports on: Letters to Assessors ([Exhibit 9.5](#)); Appraisal Training and Certification; and Assessment Practice Surveys.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided a report on the status of pending and upcoming projects and activities.

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 9.6](#)).

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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, CAA; and San Diego County Assessor-Recorder-Clerk

BOARD MEMBER REQUESTED MATTERS: NEW MATTERS**Review of State Assessee Appeal Rights (Mr. Vazquez)**

Mr. Vazquez made introductory remarks and led a discussion regarding state assessee appeal rights and notifications.

Members agreed to direct the Executive Director to work with staff to engage in a holistic review of the appeals process after the current appeal season.

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

PUBLIC POLICY HEARINGS**Proposition 19 Implementation (Mr. Vazquez)**

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*.

Wine Industry and Winegrower Excise Tax Data (Mr. Vazquez)

Mr. Vazquez made introductory remarks and led a discussion on winegrower excise tax data ([Exhibit 9.7](#)).

Speakers: Tim Schmelzer, VP, California State Relations, Wine Institute
Jon Moramarco, Editor & Partner, Gomberg & Fredrikson
Michael Miiller, Director of Government Relations, California Association of Winegrape Growers (CAWG)

Action: Upon motion of Ms. Cohen, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board agreed to establish a new Board Work Group with all Board Members participating to address concerns about winegrower data.

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PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited public comment regarding items not on the agenda, but no provided public comments were given.

PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE, AND ADMINISTRATIVE SESSION (CONTINUED)

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 reopened the votes for: 1) *Other Tax Program Nonappearance Matters, Property Tax Matters*, to approve corrections to the 2021 Board Rolls of State-Assessed Property as recommended by staff; and 2) *Administrative Consent Agenda*, to approve the Board Meeting Minutes of August 24-25, 2021.

The Board’s clerk recalled the roll on two votes, allowing Ms. Cohen to add her “yes” votes to: 1) approve corrections to the 2021 Board Rolls of State-Assessed Property as recommended by staff; and 2) approve the Board Meeting Minutes of August 24-25, 2021.

ADMINISTRATIVE SESSION (CONTINUED)

Legislative, Research & Statistics Division Chief’s Report (Continued)

Members agreed that Mr. Vazquez will draft a letter on behalf of the Board urging the Governor to sign into law SB 539 (Hertzberg), *Property Taxation: taxable value transfers*, and AB 948 (Holden), *Fair Appraisal Act*.

Executive Director’s Report (Continued)

Lisa Renati, Chief Deputy Director, provided additional information on the status of operational priorities with regards to recruitment, vacancies and new hires.

CLOSING

In recognition of Latino Hispanic Heritage Month, Mr. Vazquez acknowledged the 91st birthday of Dolores Huerta, labor leader and civil rights activist, which was earlier in the year; and, Hon. Jose Medina, Assembly Member, District 61, for passing AB 101, *Pupil Instruction: High School Graduation Requirements: Ethnic Studies*.

The Board recessed at 2:52 p.m.

The foregoing minutes are adopted by the Board on October 19, 2021.

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PENDING BOARD APPROVAL

Wednesday, September 22, 2021

The Board met at 10:05 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, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

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.

PUBLIC POLICY HEARINGS (CONTINUED)

Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings (Mr. Vazquez / Ms. Cohen)

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

Current Status: Review of actions taken by the Board of Equalization regarding remote AAB Hearings: Issues Addressed in Informational Hearings

David Yeung, Deputy Director, Property Tax Department, and Richard Moon, Tax Counsel, Legal Department, provided the status of actions taken by the Board of Equalization regarding remote AAB Hearings, specifically issues addressed in Informational Hearings (see Letters to Assessors (LTA) Nos. 2020/063 and 2021/002), and the LTA issued regarding extensions of the 2-year deadline under AB 107 and AB 137 (see LTA No. 2021/039).

Report on Surveys of Responses Received from AABs Regarding Remote AABs Hearings

Speaker: John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO) ([Exhibit 9.8](#))

Exhibits to these minutes are incorporated by reference.

Evaluation of Remote AABs Hearings – County Perspectives

Speakers: Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board

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The Board recessed at 11:05 a.m. and reconvened at 11:20 a.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Speakers: Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
 Marcy L. Berkman, Retired Deputy County Counsel, Santa Clara County
 Kathy McClellan, Assistant Clerk of the Board of Supervisors, Sacramento County
 Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk

Evaluation of Remote AABs Hearings – Taxpayer Representative Perspectives

Speakers: Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, California Alliance of Taxpayer Advocates (CATA); and Partner, Pillsbury Winthrop Shaw Pittman ([Exhibit 9.9](#))
 Marcy L. Berkman, Retired Deputy County Counsel, Santa Clara County
 Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
 Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
 Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board

The Board recessed at 12:50 p.m. and reconvened at 1:24 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Impact of Possible Transition Plans for In-Person AABs Hearings

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
 Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
 Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
 David Yeung, Deputy Director, Property Tax Department, BOE
 John McKibben, Committee Chair, CACEO

Possible Issues for Additional Guidance Regarding Remote AABs Hearings

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
 Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
 Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
 David Yeung, Deputy Director, Property Tax Department, BOE

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Board Wrap Up and Schedule for Next Steps

Mr. Vazquez thanked all participants and discussed the next steps. Mr. Vazquez requested that participants continue the Work Group and that they provide written proposals to the Executive Director for the Board's consideration at the October Board Meeting.

Ms. Cohen thanked all participants and recognized the work of her staff: Regina Evans, Chief Deputy; and John Thiella, Tax Counsel III. Ms. Cohen shared her thoughts on the next steps.

Brenda Fleming, Executive Director, thanked all participants, and expressed a special thanks to Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk; John McKibben, Committee Chair, CACEO; and Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board.

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 authorized the Work Group members to continue, and to submit in writing to the Executive Director specific language that they want to be considered in an LTA on the AAB's authority and discretion over remote hearings.

CLOSING

Members made closing remarks.

The Board adjourned at 2:12 p.m. in memory of: Scott Lay, California newsletter pioneer, who passed away earlier in the month at age 48; Officer Harminder Grewal, Galt Police Department, who was en route to help with the Caldor Fire when he collided with another vehicle and later passed away from the injuries; and, the 13 U.S. service members killed in a suicide bomber attack at Kabul's Hamid Karzai International Airport on August 26, 2021, including California's Marine Corps Sgt. Nicole L. Gee, 23, of Sacramento, Marine Corps Cpl. Hunter Lopez, 22, of Indio, Marine Corps Lance Cpl. Dylan R. Merola, 20, of Rancho Cucamonga, and Marine Corps Lance Cpl. Kareem M. Nikoui, 20, of Norco.

The foregoing minutes are adopted by the Board on October 19, 2021.

PENDING BOARD APPROVAL