



STATE BOARD OF EQUALIZATION

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Executive Director

**NOTICE PUBLISHED ON
January 14, 2022
(Updated 1/26/2022 9:00 AM)**

**STATE BOARD OF EQUALIZATION MEETING
Teleconference
January 25-26, 2022**

This BOE Board Meeting will occur remotely by teleconference, with no physical Board Meeting location, consistent with Government Code, section 11133. The public may view the [Live Webcast](#) and may participate by telephone at: **1-844-291-6362**, access code: **3849143#**.

The BOE strongly encourages participation from any interested party. Public comment is accepted on any agenda item, other than a Closed Session item. If you would like to submit a public comment on an agenda item in advance, please visit our additional information webpage for this meeting to fill out a public comment submission: www.boe.ca.gov/meetings/info-012522.htm. If there are technical difficulties, or if you need accommodation, we will read submitted comments into the record at appropriate times.

If you would like to request reasonable accommodation and/or request this material in alternate format, please make your request as soon as possible. If you would like to make a public comment and you intend to use a translator or translating technology, you may contact Board Proceedings in advance of the meeting to ensure you are given twice the allotted time to comment. We recommend a minimum of 72 hours' advanced notice.

Please contact Board Proceedings with any participation questions, accommodation requests, or if you would like to request specific information regarding items on this Notice and Agenda by telephone (916) 274-3540 (voice or TTY) or email MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Agenda changes will be listed on the last page of this document when applicable.

General information regarding Board Meetings, including this and other agendas, can be found at www.boe.ca.gov/meetings/boardcomm.htm.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

STATE BOARD OF EQUALIZATION MEETING**Teleconference****Tuesday, January 25, 2022****AGENDA****10:00 a.m. Pledge of Allegiance****Board Meeting Convenes**

- A. Special Taxes Appeals Hearings (None Scheduled)
- B. Property Tax Appeals Hearings (None Scheduled)
- C. Public Hearings (None Scheduled)
- D. Tax Program Nonappearance Matters – Consent (None Scheduled)
- E. Tax Program Nonappearance Matters – Adjudicatory (None Scheduled)
- F. Other Tax Program Nonappearance Matters (None Scheduled)

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

**G. Rulemaking
Section 100 Changes**

- 1. [Regulation \(Property Tax Rule\) 302 +](#) Mr. Lujan

Staff request for approval to proceed with Section 100 changes to Rule 302, *The Board's Function and Jurisdiction*, to update the subdivision (b) reference to subdivision (a)(5) to return the reference to its original meaning and purpose.

- H. Property and Special Taxes (None Scheduled)
- I. Other Chief Counsel Matters (None Scheduled)

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

- J. **Administrative Consent Agenda**Ms. Taylor
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Approval of Board Meeting Minutes
 - [December 14, 2021 +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. Organizational Update
Report on the status of pending and upcoming organizational issues.
 - b. Overview of Governor's Proposed Budget +
Speaker: Tracy Arnold, Chief Deputy Cabinet Secretary,
Office of Governor Gavin Newsom
 - c. California Redistricting
~~Speaker: TBD, Secretary of State (SOS)~~
 - d. Operational Priorities Ms. Renati
Report on the status of operational priorities.
 - e. Proposition 19 Implementation Project + Ms. Renati
Report on the status of the agency's Proposition 19 Implementation Project.
 - Update on the Implementation and Action Plan..... Ms. Renati
 - Update on the Property Tax Department's Implementation Actions, Including Updates on GuidanceMr. Yeung/
Ms. Lumsden
 - Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking.....Mr. Nanjo/
Mr. Moon
 - Update on legislation related to Implementation of Proposition 19.....Mr. Weatherby
 - Update on the Communications Department's Implementation Actions Mr. Kim
 - Update on the Taxpayers' Rights Advocate Office's Implementation Actions.....Ms. Thompson
 - Update on Education and Outreach Implementation ActionsMs. Thompson

2. Chief Counsel Report.....Mr. Nanjo
 - a. Legal Workload Quarterly Report

General discussion on the Legal Department's workload over the last three months.
3. Property Tax Deputy Director's ReportMr. Yeung
 - a. Operational Updates

Report on the status of pending and upcoming projects, activities, and departmental issues.

 - [Letters to Assessors +](#)Ms. Lumsden
 - Appraisal Training and CertificationMs. Lumsden
 - Assessment Practices Surveys.....Ms. Lumsden
 - State Assessed Property Ms. Cruz
 - Welfare Exemption Process Improvement Project..... Ms. Keach
4. Legislative, Research & Statistics Division Chief's Report....Mr. Weatherby
 - a. [Update on Legislative Issues +](#)

Update on administrative and program related legislative bills impacting the BOE.
 - ~~b. Update on Government Code, section 15620 Board Approved Proposal~~

~~Update on recent developments on the Board approved proposal to amend the section to provide a 60-day extension in the case of public calamity for reports filed with the Board of Equalization.~~
 - c. Agency's 2022 Legislative Proposals

The Board will consider suggested proposals from the Legislative, Research & Statistics Division (LRSD) for legislation to be sponsored by the Board of Equalization in the second year of the 2021-22 Legislative Session.

2022 Legislative Proposals: Alcoholic Beverage Tax

 - (1) [Amend section 32471.5 of the Revenue and Taxation Code +](#)

LRSD 4: Amend Revenue and Taxation Code 32471.5 of Alcoholic Beverage Tax Program to extend the sunset date for the offer in compromise for open and active businesses for five years.

5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson

a. Operational Update

Report on the status of pending and upcoming projects and activities.

6. Other Administrative Matters (None Scheduled)

L. Board Member Requested Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

1. New Matters

a. [Property Tax Abatement Board Work Group Update +](#) Ms. Cohen /
Mr. Vazquez

The Board will receive an update on the strategy and proposed plan to convene the Property Tax Abatement Board Work Group and provide any suggestions and/or recommendations regarding the proposed plan.

b. [USC Partnership on BOE Board Branding Strategy +](#) Ms. Cohen /
Mr. Gaines

The Board will receive an update on the proposed partnership with the USC Sol Price School of Public Policy to proactively implement a key component of Goal 4 (Agency-Wide Branding Campaign) of the Board's Strategic Plan.

2. Board Member Initiatives (None Scheduled)

3. Board Work Group Reports

Board Work Group Chair/Co-chairs will report on the Board Work Group's recommendation to the Board.

a. [Board Work Group on Wine Industry & Winegrower Excise Tax Data +](#)

Board will discuss and act on the Board Work Group's recommendation to direct the Executive Director to disclose taxpayer data related to the Wine Industry by zip code, excluding redacted information to preserve taxpayers' confidentiality, in accordance with existing law.

M. Public Policy Hearings

Items that appear under these matters provide information to the Members and may require Board action or direction.

1. Proposition 19 Implementation

There are no planned staff reports or external speakers for this item. Persons who wish to address the Board may do so under this item on the agenda.

2. Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings (Continued from November 18, 2021)
This matter is scheduled for Wednesday, January 26, 2022.**N. Public Comment on Matters Not on the Agenda**

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

Announcement of Closed SessionMs. Taylor

O. Closed Session**1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).**

Announcement of Open Session.....Ms. Taylor

Recess - The meeting will reconvene on Wednesday, January 26, at 10:00 a.m.

+ Material is available for this item.

++ Material will be available at a later date.

STATE BOARD OF EQUALIZATION MEETING**Teleconference****Wednesday, January 26, 2022****AGENDA****10:00 a.m. Board Meeting Reconvenes****M. Public Policy Hearings**

Items that appear under these matters provide information to the Members and may require Board action or direction.

2. [Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards \(AAB\) Remote Hearings \(Continued from November 18, 2021\) +](#) Mr. Vazquez/
Ms. Cohen

A continuation of discussion and 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. Following the testimony of the listed speakers, other individuals and members of the public will be invited to participate.

- a. [Report on proposed LTA based on consensus language established by the Work Group at the ~~December~~ November 2021 Board Meeting +](#)

Speaker:

- Brenda Fleming, Executive Director, California State Board of Equalization
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization
- Richard Moon, Tax Counsel, California State Board of Equalization

- b. Report on Communications Received Regarding Proposed LTA

Speaker:

- Brenda Fleming, Executive Director, California State Board of Equalization

c. Follow-up Evaluation of Proposed LTA – Taxpayer Representative Perspectives and Clarification of LTA +

Speakers:

- Marc A. Aprea, Principal, Aprea & Micheli Associates, on behalf of CATA
- ~~Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC, on behalf of CATA~~
- ~~Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP, on behalf of CATA~~
- Richard Ayoob, Partner, Ajalat, Polley, Ayoob, Matarese and Broege, on behalf of CATA
- Cris K. O'Neill, Shareholder, Greenberg-Traurig, on behalf of CATA
- Scott Donald, Vice President, Marvin F. Poer and Company, on behalf of CATA

d. Follow-up Evaluation of Proposed LTA – County Perspectives and Clarification of LTA +

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, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO
- 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
- Kyreen Gonzalez, Deputy Clerk of the Board of Supervisors, Sonoma County
- Hon. Leslie Morgan, President, California Assessors' Association (CAA); and Shasta County Assessor-Recorder
- Hon. Ernest J. Dronenburg, Jr., San Diego County Assessor-Recorder-Clerk

e. Follow-up on Impact of Possible Transition Plans for In-Person AAB Hearings (Continued from November 18, 2021)

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO
- Hon. Ernest J. Dronenburg, Jr., San Diego County Assessor-Recorder-Clerk
- Marc A. Aprea, Principal, Aprea & Micheli Associates, on behalf of CATA
- ~~Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC, on behalf of CATA~~
- ~~Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP, on behalf of CATA~~
- Richard Ayoob, Partner, Ajalat, Polley, Ayoob, Matarese and Broege, on behalf of CATA
- Cris K. O'Neill, Shareholder, Greenberg-Traurig, on behalf of CATA
- Scott Donald, Vice President, Marvin F. Poer and Company, on behalf of CATA
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

f. Follow-up on Other Key Issues Needing Additional Guidance Regarding Remote AAB Hearings (Continued from November 18, 2021)

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO
- Hon. Ernest J. Dronenburg, Jr., San Diego County Assessor-Recorder-Clerk
- ~~Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman~~
- Marc A. Aprea, Principal, Aprea & Micheli Associates, on behalf of CATA
- ~~Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC, on behalf of CATA~~

- ~~Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP, on behalf of CATA~~
- Richard Ayoob, Partner, Ajalat, Polley, Ayoob, Matarese and Broege, on behalf of CATA
- Cris K. O'Neill, Shareholder, Greenberg-Traurig, on behalf of CATA
- Scott Donald, Vice President, Marvin F. Poer and Company, on behalf of CATA
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

g. Board Wrap Up and Schedule for Next Steps (Continued from November 18, 2021)

Speakers:

- Hon. Antonio Vazquez, Member, California State Board of Equalization District 3
- Hon. Malia M. Cohen, Chair, California State Board of Equalization District 2
- Brenda Fleming, Executive Director, California State Board of Equalization

Adjourn

- + Material is available for this item.
- ++ Material will be available at a later date.

BOARD MEETING AGENDA CHANGES

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

01/21/21 | K1b | Overview of Governor's Proposed Budget | Speaker Added

01/21/21 | K3a | Operational Updates: Letters to Assessors | Material Added

01/21/21 | K4b | Update on Government Code, section 15620 Board-Approved Proposal | Removed

01/21/21 | K4c(1) | Amend section 32471.5 of the Revenue and Taxation Code | Material Added

01/21/21 | M2a | Report on proposed LTA based on consensus language established by the Work Group at the November 2021 Board Meeting | Material Added

01/21/21 | M2d | Follow-up Evaluation of Proposed LTA – County Perspectives and Clarification of LTA | Speaker Updated

01/21/21 | K4a | Update on Legislative Issues | Material Added

01/21/21 | M2c | Follow-up Evaluation of Proposed LTA – Taxpayer Representative Perspectives and Clarification of LTA | Speaker Updated

01/21/21 | M2e | Follow-up on Impact of Possible Transition Plans for In-Person AAB Hearings (Continued from November 18, 2021) Speakers | Speaker Updated

01/21/21 | M2f | Follow-up on Other Key Issues Needing Additional Guidance Regarding Remote AAB Hearings (Continued from November 18, 2021) | Speaker Updated

01/24/21 | M2 | Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings (Continued from November 18, 2021) | Material Replaced

01/24/21 | M2a | Report on proposed LTA based on consensus language established by the Work Group at the November 2021 Board Meeting | Material Revised

01/24/21 | K1c | California Redistricting | Speaker Updated

01/24/21 | L1b | USC Partnership on BOE Board Branding Strategy | Material Added

01/24/21 | M2d | Follow-up Evaluation of Proposed LTA – County Perspectives and Clarification of LTA | Material Added

01/25/21 | L1a | Property Tax Abatement Board Work Group Update | Material Added

01/25/21 | K1b | Overview of Governor's Proposed Budget | Material Added

01/25/21 | M2c | Follow-up Evaluation of Proposed LTA – Taxpayer Representative Perspectives and Clarification of LTA | Material Added

01/26/21 | M2d | Follow-up Evaluation of Proposed LTA – County Perspectives and Clarification of LTA | Material Revised

+ Material is available for this item.

++ Material will be available at a later date.