



ANTONIO VAZQUEZ
BOARD MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: May 10, 2023

To: Sally Lieber, Vice Chair
Ted Gaines, Board Member, First District
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Chairman

Re: **May 23, 2023, Board Meeting Item 8. – Update on Proposal for Assessment Appeals Board Training Course through the County Counsels Association of California.**

Background.

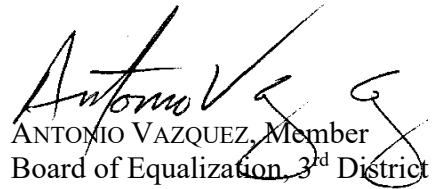
Honorable Members, based on the proposal by Mr. Thomas Parker, County of Los Angeles Senior Deputy County Counsel, at the February 22 2023 Board meeting, (<https://www.boe.ca.gov/meetings/pdf/2023/022223-AAB-Training-Parker.pdf>, read into the record), the Board agreed to accept Mr. Parker's offer to voluntarily assist in the production of a draft AAB county counsel training course to be made available to county tax counsels through the *County Counsels' Association of California*. The materials will cover Property Tax Rules 301-326. The Board agreed to support his effort by requesting review of the materials by the agency Legal Department and Property Tax Department staff. Following such review, I committed to working with the Executive Director to schedule a full hearing to allow public input and discussion with all stakeholders prior to any Board approval.

Update.

Since that time, Mr. Parker has proceeded with the development of the training course based on a timeline that is reasonable and workable for his schedule; and he has offered to provide us with an update at our May 23 Board Meeting. Once he is ready for BOE review of his materials, I will proceed in coordination with our Executive Director and the Legal and Property Tax Departments to develop a timetable for scheduling a future Board hearing date to allow public discussion with our stakeholders. Although the Board and the counties are not mandated to conduct a course for county boards of equalization or AAB attorneys, as required by Revenue and Taxation Code Section 1624.01 for newly appointed AAB members, we have a long history of providing education and training among the counties, their staff, and stakeholders on property tax and assessment appeals matters. Such training

advances equity for all, so that every party may “receive an adequate, impartial hearing of any appeal regarding that property.”¹

On behalf of the Board, I extend our gratitude to the Los Angeles County Counsel for allowing Mr. Parker offer his time to work on this project and to the *County Counsels’ Association* for confirming their willingness to make it available to county tax counsels.



ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member Antonio Vazquez
Mr. Cody Petterson, Chief Deputy, Office of Chair Mike Schaefer
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Gary Gartner, Chief Deputy, Office of Member Sally Lieber
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director
Mr. Henry Nanjo, Chief Counsel
Ms. Dawyn R. Harrison, Interim County Counsel, County of Los Angeles
Mr. Thomas Parker, Senior Deputy County Counsel, County of Los Angeles

¹ Forward to Assessment Appeals Manual (2003), “In the administration of the property tax in California, achieving equity in the equalization process requires two elements. First, the taxpayer and the appeals board should have as much relevant information as possible ... Second, all parties must receive an adequate, impartial hearing of any appeal regarding that property. ... This manual is provided by the State Board of Equalization as an informational resource for members of local boards of equalization and assessment appeals boards throughout the state and is intended to advance standardization of assessment appeals practices within California.”