



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: November 6, 2023

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

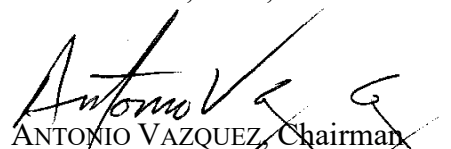
From: Antonio Vazquez, Chairman

Re: **November 14, 2023, Board Meeting Item 8. – 2024 Board Meeting Agenda Potential Issues Workload Plan.**

Honorable Members, attached is a revised draft of the 2024 *Potential Issues Workload Plan (the Plan)*, submitted for your review and input. Two additional issues have been added: Consider the review and update of the *Board Meeting Reference Manual* (Pub. 311); and Review and consider approving a *Blueprint of Low-Income Housing Incentives* based on the October 19, 2023, Affordable Housing Work Group hearing recommendations.

The goal is to develop a *Potential Issues Workload Plan* for the Board Members that is useful both for our planning purposes and for the Executive Director as a guide or roadmap that will help us tentatively plan for and agendaize significant matters that may need the Board's attention or that constitute a worthy focal point for presentation and communication in the open forum of our meetings. It is flexible enough to allow for real time adjustments in planning as unanticipated issues arise. Most importantly, the *Plan* is a public document that can be posted on our website to fully inform our stakeholders, enhancing transparency and meaningful opportunities for their communication and engagement.

I look forward to your input and proposals for additional items for inclusion in the *Plan* at the November 14, 2023, Board meeting.


ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director
Mr. Henry Nanjo, Chief Counsel

Proposed 2024 Board Meeting Agenda Potential Issues Workload Plan

Board Member Matters

1. Possessory Interests: Challenges, Issues, Potential Next Steps
 - Legislation
 - Valuation
 - Administration
 - BOE guidance
2. Veterans', Disabled Veterans,' and Homeowners' Exemption Board Work Group
 - Presentation of draft 2023 Report
 - Challenges, next steps, goals for 2024
 - BOE guidance
 - CAA and other speakers
3. Workforce Planning Board Work Group
 - Discussion of challenges & goals for 2024
 - Update – California Assessors Association Education Committee
 - Update – BOE salary study and collaboration with CAA and Bureau of Real Estate Appraisal
4. Assessment Appeals Hearing Procedures Education & Training
 - BOE Assessment Appeals Education & Training Project
 - Public hearing and input by California Association of Clerks and Election Officials (CACEO), the California Assessors' Association, the California Alliance of Taxpayer Advocates, all stakeholders and public
 - Recommendations and delivery
5. A Public Policy Meeting on the Property Tax Challenges of Small/Rural Counties
 - Identification, discussion of challenges, needs, and goals
 - CAA and county assessor input and recommendations
 - Proposed action items
6. Public Policy Hearings on 2024 Legislation & Ballot Measures Potentially Impacting Property Taxes, BOE, County Assessors
 - Bill summaries and impacts
 - Speakers

- Information ¹
7. Public Policy Hearing: Valuation Outlook for Commercial, Residential, Industrial, Agricultural Property Assessments
 - Potential impacts on 2024 Assessment Rolls statewide and regional
 - County assessors and other speakers
 8. 2024-2025 Budget: Comprehensive Budget Report & Presentation
 - Legislative Analyst Office 2024-2025 Budget: California's Fiscal Outlook Report/Presentation
 - Potential impacts on BOE, county assessors, taxpayers
 - Speakers
 9. Board Member Strategic Plan 2024 Update and Expectations
 - Evaluation
 - Governance policy impacts
 10. Property Tax Abatement Board Work Group – Review of Accomplishments & Progress, Next Steps
 - Overview
 - Looking back, accomplishments, action items in progress
 - Next steps
 - Speakers
 11. Public Policy Hearing on 2024 Ballot Measure General Election Results
 - Ballot measures affecting BOE
 - Implementation issues
 - Recommendations and plan
 12. Annual Review of Board Governance Policy
 - Evaluation and review
 - Potential updates
 13. 2024 Year-In-Review: Reports on Outstanding Accomplishments
 - Recognition of County Assessors, clerks and election officials, others

¹ Courts have authorized public agencies to provide accurate, factual, and impartial information about a ballot measure within their subject matter jurisdiction. The Board collectively may do so in a manner, style, tone, and specific timing that does not urge a particular vote. See Governance Policy, pg. 7.

Speakers: CAA and CACEO

- Achievements by legislators in property tax and Board related matters

Speakers:

- Recognition of BOE benchmarks, awards, accomplishments

14. Review, provide input on Annual BOE Report to the Governor, including:

- The assessed value of state-assessed and locally assessed real and personal property in each incorporated city or town
- Information concerning other taxes it administers
- Further information and suggestions as it shall deem proper. (Gov. Code, section 15616)

15. Review, update the *Board Meeting Reference Manual* (Pub. 311), December 2020.

<https://www.boe.ca.gov/meetings/pdf/BMRM.pdf>

16. Review, consider approving a *Blueprint of Low-Income Housing Incentives* based on:

- October 19, 2023, Affordable Housing Work Group hearing recommendations
- Documented testimony from the legislators, housing experts, assessors, and stakeholders who participated
- Current law, BOE rules/guidance

Executive Director Reports

17. 2024 Legislative, Research & Statistics Division Annual Overview

- Outlook for 2024
- Hot topics, legislation, and ballot measures potentially impacting property taxes, the Board, assessors

18. 2024 Property Taxes Department Annual Overview

- Outlook, look ahead for 2024
- Hot topics, priorities, goals

19. 2024 Legal Department Annual Overview

- Overview, look ahead for 2024
- Priorities, hot topics
- Benchmarks, goals

20. 2024 Communications Chief Annual Overview

- Overview, 2024 look ahead

- Hot topics, benchmarks, goals

21. 2024 Special Taxes Annual Overview: Alcohol Beverage Tax, Tax on Insurers

- Overview for 2024
- Emerging issues, hot topics, potential fiscal impacts
- Benchmarks, priorities, goals