



ANTONIO VAZQUEZ
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: September 12, 2024

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

From: Antonio Vazquez, Board Member, Third District

Re: **September 24, 2024, Board Meeting, Board Member Matters,**
Identify Key Issues, Concerns and Recommendations from the 2024 Taxpayers’
Bill of Rights Hearing

In consideration of the testimony and concerns raised by taxpayers and taxpayer organizations for three hours at the Annual Taxpayers’ Bill of Rights Hearing on August 27, 2024, I wish to review and bring further attention to some of the key issues and recommendations put forth and discuss with you and our Taxpayer Rights Advocate how best to proceed and what the timing might look like. It was clear to me that most taxpayers had carefully prepared their remarks and were serious about their issues.

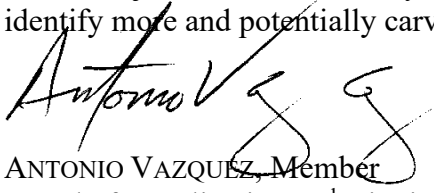
It was also clear that they requested our assistance with the full expectation that we would take some steps to ensure that there would be appropriate follow-up and that the recommendations they offered would be explored. Therefore, I have requested the Chair to allow a brief time at the September 27 meeting for this purpose.

From my perspective, the following four issues and recommendations are very important, not only in my District, but statewide:

1. Evaluating the taxpayer refund delay problem; possible ways for the Board and Assessors to assist within their respective roles and responsibilities.
2. Exploring options for collaborating on the review and development of methodologies for valuing intangibles.
3. Communicating with assessors, AABs, and taxpayers regarding possible areas of inconsistencies related to forms and appeals deadlines.

4. Exploring options for enhancing Proposition 19 education so that taxpayers better understand the impacts of the proposition, including potential consequences regarding their principal residence.

These are just a few of the many issues raised at the hearing. I believe our discussion will help identify more and potentially carve a path for future solutions.



ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District