



ANTONIO VAZQUEZ  
MEMBER, THIRD DISTRICT  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** March 12, 2025

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

**From:** Antonio Vazquez, Board Member, Third District

**Re:** **March 26, 2025, Board Meeting Item - Minutes and Report on Informational Hearing on 2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions.**

The Board convened the Informational Hearing on 2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions on February 19, 2025. Consisting of the Board Members, the Los Angeles County Assessor, local officials and Legislators, the goal was to gather testimony from key leaders and to offer and provide assistance on the relief and recovery efforts addressing the disastrous January 2025 wildfire disaster in Los Angeles County in the areas of property taxation and insurance. Topics ranged from (1) understanding the extent of the damage and efforts underway by various agencies to provide aid and relief; and (2) exploring the property tax implications and considering recommendations on how the Board may be able to further its support to relevant agencies and the disaster victims.

The attached draft Minutes and Report summarizing the testimony and discussion received at the February 19, 2025, *2025 Wildfire Disaster Relief and Recovery* informational hearing are hereby submitted for your review. I will seek Board approval of the Minutes and Report at the March 26, 2025, Board Meeting, after your review is complete.

Thank you for your collaboration.

Sincerely,



ANTONIO VAZQUEZ, Member  
Board of Equalization, 3<sup>rd</sup> District

Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez  
Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines  
Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber  
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer  
Mr. Hasib Emran, Deputy State Controller  
Ms. Yvette Stowers, Executive Director

**MINUTES OF THE FEBRUARY 19, 2025, STATE BOARD OF EQUALIZATION  
INFORMATIONAL HEARING ON 2025 WILDFIRE DISASTER RELIEF AND  
RECOVERY: LEGISLATION AND OTHER SOLUTIONS**

Board Member Vazquez convened the Board of Equalization Informational Hearing on 2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions on February 19, 2025, at 1:58 p.m., with Mr. Vazquez presiding, Ms. Lieber, Mr. Gaines, and Mr. Schaefer present, and Mr. Emran present on behalf of Ms. Cohen.

Purpose: Member Vazquez presided, summarizing the overall purpose of the hearing, which is to gather testimonial information from key leaders and to offer and provide assistance on the relief and recovery efforts addressing the January 2025 wildfire disaster in Los Angeles County in the areas of property taxation and insurance. Specifically, the goals of the hearing were (1) to understand the extent of damage and efforts underway by various agencies at the state and local level to provide aid and relief; and (2) to explore the property tax implications of such efforts and proposed legislation, and to determine how the Board may be able to further its support to relevant agencies, proposed legislative solutions, and the disaster victims.

Speakers: Hon. Antonio Vazquez, Presiding, Third District Member; Hon. Ted Gaines, Second District Member and Chairman; Sally Lieber, First District Member and Vice Chair; Hon. Mike Schaefer, Fourth District Member; Hasib Emran, Deputy State Controller on behalf of Malia Cohen, State Controller; Jerry House, Director of Operations for District Appraisals, Los Angeles County Assessor's Office; Lawrence Liu, Special Assistant – Legislation & Advocacy, Los Angeles County Assessor's Office; Hon. Sasha Renée Pérez, Senator, California State Senate District 25; and Hon. Ben Allen, Senator, California State Senate District 24. Hon. Lana Negrete, Mayor of the City of Santa Monica, provided statements and responded to questions.

Summary and Findings: At the end of the hearing, Member Vazquez summarized several of the key facts, recommendations and conclusions provided by all the speakers, including, but not limited to, the need to (1) coordinate closely with the Assessor's Office as well as Legislators and other stakeholders to determine how the Board can assist in relief and recovery efforts, (2) review and consider sponsoring critical legislation, (3) facilitate public education and awareness of disaster relief options, and (4) consider how property taxation and property insurance can most effectively help Californians to rebuild from this disaster and prepare for the future.

The Wildfire Disaster Relief Informational Hearing was adjourned at 4:18 p.m.

**REPORT ON THE FEBRUARY 19, 2025, STATE BOARD OF EQUALIZATION  
INFORMATIONAL HEARING ON 2025 WILDFIRE DISASTER RELIEF AND  
RECOVERY: LEGISLATION AND OTHER SOLUTIONS**

**1. Introductory Remarks on Informational Hearing.....Mr. Vazquez**

Mr. Vazquez expressed gratitude to Mr. Gaines and the presenting speakers. Mr. Vazquez also provided a brief introduction of the relief actions taken by the Los Angeles County Assessor and a preview of some of the proposed legislation related to the wildfire disaster.

**2. County-Level Relief and Recovery Efforts.....Mr. Vazquez**

**Speakers:**

**Jerry House, Director of Operations for District Appraisals, Los Angeles County Assessor’s Office, Los Angeles County Assessor’s Office**

**Lawrence Liu, Special Assistant – Legislation & Advocacy, Los Angeles County Assessor’s Office**

Mr. House and Mr. Liu provided an overview of the various steps that the office of Los Angeles County Assessor Jeffrey Prang has taken in order to assist victims of the wildfires, including a thorough discussion of existing property tax relief options, the implementation of electronic disaster relief forms and claim automation, public outreach efforts, and the cooperation between local agencies, including the county’s treasurer-tax collector, to ensure that maximum relief is available. In addition, both speakers described the severe scale of the property damage and destruction, as well as current limitations on the Assessor’s authority to provide relief. Both speakers described legislation that the Assessor’s office is supporting in order to resolve some existing roadblocks, including extending the time period for disaster relief claim filing and the statutory deadlines for rebuilding, and extending and continuing the application of the welfare exemption to exempt properties and churches through rebuilding, and granting the assessor the authority to apply discretion in determining the appropriate date of damage for the purposes of reassessment. The Assessor’s office recommends Board support for these legislative efforts.

**3. Public Official Comment and Input ..... Mr. Vazquez**

**Speaker:**

**Hon. Lana Negrete, Mayor, City of Santa Monica**

Mayor Negrete provided detailed input on the effects that the City of Santa Monica experienced as a result of the wildfires, including but not limited to: environmental impacts, business and commercial damage and shut-downs, and rental property impacts. Mayor Negrete indicated that environmental impacts to air and soils are continuing, and the

commercial damage to businesses includes the decrease in tourism due to concerns over the fire as well as state-mandated road closures. Further, small businesses face huge challenges in qualifying for assistance from the Federal Emergency Management Agency, state programs, and others. In addition, Mayor Negrete emphasized the importance of property tax relief provided for commercial property owners so that it can be passed on to business operators who are leasing the property. Mayor Negrete indicated that providing BOE assistance and outreach to such property owners and areas affected by the fires indirectly would be helpful to the City of Santa Monica as everyone is seeking solutions and options for moving forward.

**4. Proposed Legislative Solutions.....Mr. Vazquez**

**Speakers:**

**Hon. Sasha Renée Pérez, Senator, California State Senate, District 25**

Sen. Pérez discussed concerns from her constituents, including general awareness of disaster relief options, issues involving the loss of multi-generational homes, and the economic impact of the loss of local businesses and downtown centers. These impacts are not just temporary but are ongoing without help from others. Sen. Pérez discussed several legislative solutions under consideration, including SB 293, which she proposed in coordination with Los Angeles County Assessor Jeffrey Prang to address concerns regarding multi-generational homes in the City of Altadena which were destroyed in the fires, and SB 547, which would assist businesses owners in rebuilding by extending the one-year moratorium on property insurance cancellation and non-renewals to commercial properties. Altadena in particular was devastated, and the restoration and rebuilding of homes, businesses, churches and schools requires assistance from every agency and resource. Though the details are still being developed, the Board’s input on and support of these legislative efforts is important.

**Hon. Ben Allen, Senator, California State Senate, District 24**

Sen. Allen discussed the difficulties associated with rebuilding the damaged and destroyed communities, including recent weather conditions and mudslides, as well as the disruption of the international supply chain market and access to lumber. Sen. Allen described a number of bills which have been introduced in the Senate to address the wildfires, including SB 663, which would ease administrative burdens on county assessors, extend the deadline to file property tax relief claims and the deadline to rebuild, and to allow exempt organizations to continue to receive the welfare exemption while rebuilding. Finally, Sen. Allen discussed the importance of evaluating the planning of communities and housing in high fire risk areas and fire insurance considerations. Sen. Allen encouraged the Board’s input on the many bills that have been introduced relative to the disaster and the Board’s support on additional issues that arise where legislators would benefit from the Board’s expertise.

**5. Board Discussion and Closing Remarks.... Ms. Lieber / Mr. Gaines / Mr. Emran / Mr. Vazquez**

Ms. Lieber thanked the Board for holding the informational hearing, noting the resiliency and leadership of the State of California on the issues of climate change and wildfire disaster relief.

Mr. Gaines expressed gratitude to the Board for bringing forward the issue of wildfire disaster relief. He noted that the Board should be seeking out ways to address challenges within its jurisdiction and emphasized that active engagement with the Legislature is an important way to do that.

Mr. Emran stated his appreciation for first responders on account of their dedication to quelling the fires and stopping the spread of the disaster and indicated that the Board was in a prime position to work with the Legislature to help the affected communities rebuild.

Mr. Vazquez thanked the Board staff as well as the presenters for their assistance in putting on the Board meeting and encouraged the Board to consider the many tools in our toolbelt and how we can provide support for the disaster recovery efforts.

**Mr. Gaines adjourned the Informational Hearing at 4:18 p.m.**