



MIKE SCHAEFER
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: June 5, 2026

To: Sally Lieber, Chair
Ted Gaines, Vice Chair
Antonio Vazquez, Board Member, Third District
Malia M. Cohen, State Controller

From: Mike Schaefer, Board Member, Fourth District

Re: *June 24, 2026, Board Meeting Item – Recommendation to Return to In-Person Testimony*

This memo provides the Board with the opportunity to consider returning to pre-COVID provisions for in-person and written public testimony.

Prior to the COVID pandemic, the Board of Equalization held traditional, in-person meetings, with proceedings available remotely through a live webcast. Testimony required attendance in person before the Board. Per state emergency provisions, the BOE switched on April 21, 2020 to Teleconference, with both Board Members and the public participating remotely through March 30th, 2022. In April 2022, the BOE returned to in-person Board meetings in Sacramento. The provisions for remote testimony by members of the public, however, have remained in place.

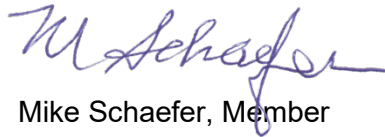
Interested members of the public are entitled under California law to provide testimony in relation to both agenda items and non-agenda topics. This Board has consistently and fervently supported this right. The public currently has three modalities of testimony: 1) written submissions to the Board; 2) in-person testimony directly before the Board during agenda items; and 3) remote testimony via the Board's contracted AT&T operator.

The latter necessitates repeated reference to our AT&T service provider in association with each agenda item. This is both time-consuming, disruptive, and typically fruitless. The Taxpayer Transparency and Fairness Act of 2017 reduced the Board's appellate responsibilities. The vast majority of directly impacted parties to Board deliberation and decision-making are corporations and large individual property owners, who possess the capacity to provide testimony in Sacramento should their need to do so be compelling. Nonetheless, the Board continues to hear testimony from the public, and in fact receives substantially more public comment than it did prior to the implementation of AB 102, particularly in relation to our Work Groups and Informational Hearings. We are grateful for this public engagement, but I believe that our

practice of entertaining remote testimony is both inefficient and unproductive, and can be discontinued without substantially reducing the Board's visibility and accessibility to the public.

I therefore recommend that the Board of Equalization returns to pre-COVID provisions for public testimony, including written and in-person, and discontinues the accommodation of remote testimony. The California State Legislature has long-since returned to in-person testimony and the BOE is past due for alignment and normalization.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Schaefer". The signature is fluid and cursive, with a long horizontal stroke at the end.

Mike Schaefer, Member
Board of Equalization, 4th District

cc: Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Douglas Winslow, Chief Deputy, Office of Chair Sally J. Lieber
Mr. Matt Cox, Chief Deputy, Office of Vice Chair Ted Gaines
Mr. Juan Flores, Chief Deputy, Office of Member Antonio Vazquez
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director