



SALLY J. LIEBER

CHAIR
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: July 8, 2026

To: Ted Gaines, Vice-Chair, Board Member, First District
Antonio Vazquez, Board Member, Third District
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Sally J. Lieber, Chair, Board Member, Second District

Re: Adjournments in Memoriam

At the June 24, 2026, Board Meeting there was a discussion of potential changes to our Board Governance Policy regarding Adjournments in Memoriam. We agreed to bring the topic back with options for inclusion in our governance policy.

Options:

A): Continue our current practice whereby Members can make personal adjournments, and personal adjournments are published in the transcripts of meetings, but not in the minutes.

This practice is similar to that of the State Legislature where Members' requests to Adjourn in Memory are published in the Daily Journal, but not the history, and are granted with unanimous consent of the body.

Members can also send a letter to the family and link to the video proceedings where the adjournment was discussed. Members may also choose to send a printed recognition certificate.

B): Formalize a process where adjournments are published in the minutes and in the transcripts of meetings. The prescribed minutes language should state the following: "At the request of Board Member (name) the Board adjourned in memory of (name) who Board Member (name) honors and recognizes for (describe in one short sentence the life being recognized). Joining in this adjournment in memorium are Board Members (name or names)."

Currently, minutes only include formal actions on agenda items. In addition, Members can send a letter with a link to the video, and a printed resolution if desired. Please keep in mind that minutes are not available for one month from the date of the adjournment.

Guidelines:

In either case, the written names of the individuals to be adjourned in memory of should be provided to the Chair at the start of the meeting so they can be provided to Board Proceedings at the time of the meeting.

We should also consider guidelines that, absent special circumstances, adjournments should be restricted to active or retired military and veterans; peace officers, firefighters and other first responders; those who have given their lives to save others; those who have served in federal, state or local government; outstanding individuals in the Member's district; and those who have made a significant contribution to the State of California.

Requests to Adjourn in Memoriam should be made at the conclusion of the meeting and not in lieu of opening comments, unless the Member requesting the adjournment will not be present at the end of the meeting or requests for the adjournment to be heard earlier to accommodate members of the public or the family affected.

Conclusion:

If there is concurrence of the Board to make changes to the Board Governance Policies, the Executive Director, in consultation with the Chief Counsel, may be requested to bring forward language to do so at the next Board Meeting.

Sincerely,

A handwritten signature in black ink that reads "Sally J. Lieber". The signature is fluid and cursive, with the first name "Sally" being more prominent and the last name "Lieber" following in a similar style.

Sally J. Lieber, Chair

cc:

Matt Cox, Chief Deputy, Office of Vice Chair Ted Gaines

Douglas Winslow, Chief Deputy, Office of Chair Sally J. Lieber

Juan Carlos Flores, Chief Deputy, Office of Member Antonio Vazquez

Cody Petterson, Chief Deputy, Office of Member Mike Schaefer

Hasib Emran, Deputy State Controller

Yvette M. Stowers, Executive Director