

Board of Equalization's Legal Department- Snapshot Status

California State Board of Equalization
July 30, 2019 Board Meeting
Sacramento, CA

Legal Department Team Composition

Chief Counsel – Henry D. Nanjo

Tax Counsel IV - Richard Moon

Tax Counsel III - Sonya Yim

Tax Counsels (4) - Susan Galbraith

- Julia Himovitz

- Sarah Garrett

- Lawrence Lin

Staff Services Analyst – Marie Agheli

In Recruitment:

-Tax Counsel III (2)

- Associate Government Program Analyst (AGPA)

- Regulations Coordinator - AGPA

Legal Department - Scope

The Legal Department's core functions are to:

Provide for the legal needs of the entire agency, including in the areas of:

- legislation,
- regulations,
- litigation,
- Appeals (e.g. state-assessed property tax appeals),
- bankruptcy,
- personnel matters,
- drafting and reviewing contracts and procurement, and
- Public Records Act requests.

The Legal Department provides guidance on publications, notices, and communications to ensure that all mass mailing, fair political practices requirements and State and Federal Laws are complied with, and provide guidance to the Board at the Board meetings.

Workload Composition-BOE Constituents

BOE Constituents include:

- Executive Team
- Internal
- Program Staff
- Board Members

The Legal Department provides advice and guidance on:

- Questions that may arise,
- Issues related to the work of the BOE
- Advice and counsel as the Legal Advisor to: the Executive Team, Internal Program staff, and Board Members.

Workload Composition- Other State Entities

The Legal Department also collaborates with:

- California Department of Tax and Fee Administration
- Office of Tax Appeals
- Franchise Tax Board
- The Legislature
- Office of Administrative Law

The Legal Department works with control agencies:

- Department of General Services
- CalHR
- Department of Finance

Workload Composition-County Assessors, Taxpayers, and Taxpayer Representatives

For example, the Legal Department provides opinion and technical advice as to a Property Tax or exemption issue for:

- County Assessors offices,
- Tax Representatives and Professionals (including other attorneys), corporations and individuals or taxpayers generally, or
- When the County Assessor's office and taxpayer or their representatives are at a impasse or in litigation but have mutually agreed to settle their issues based upon the opinion or advice rendered by the Legal Team.
 - In this way the Legal Team resolves differences or litigation for the County and the parties.

Somewhat unique in Government Legal offices, the BOE Legal Team provides advice and guidance to the general public answering inquiries from Tax Representatives, Professionals, Corporations, and Individuals.

Workload-Metrics

From January through June 2019, the Legal Department handled the following inquiries or assignments:

Administration	14	
Publications Review	95	
Regulations	11	
Technical Advice		
Emails	69	
Letters & Memos	21	
Phone Calls	34	
Special Projects	<u>4</u>	
		<u>128</u>
TOTAL		248

Workload-Category Descriptions

- Administration – Attorneys work on assignments related to public records acts requests, disclosure, and other administrative type issues.
- Publications Review – Attorneys provide legal review of property tax and other publications, including surveys, legislative analyses, Assessors' Handbooks, Letters to Assessors, and Annotations.
- Regulations – Any Attorney activity related to consideration, review, or revision of regulations. Such activities include: research, interested parties meetings, reviews of comments, drafting or editing proposed regulations, and working towards receiving approval from the Department of Finance and the Office of Administrative Law.
- Technical Advice – Attorneys provide property tax advice to the staff, assessors, taxpayers, and taxpayer representatives. Of the 128 completed assignments giving technical advice, 60 were advice to staff and assessors. Technical advice responses were in the form of phone calls, emails, letters, and memos.

Workload-Technical Advice

The Four Primary Topics of Interest in Requests for Technical Advice are:

- Exemptions
- Change in Ownership
- Assessment Appeals
- Parent-Child Exclusion Filing Issues

Workload-Pending

Although we are hoping to improve our response times with additional staffing, our current queue contains:

Administration	9
Publications Review	5
Regulations	4
Technical Advice	<u>52</u>
TOTAL	70

BOE Legal Division

Questions?