

Board of Equalization's Legal Department- Snapshot Status

California State Board of Equalization
October 22, 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 (3) - Julia Himovitz

- Sarah Garrett

- Lawrence Lin

Staff Services Analyst – Marie Agheli

In Recruitment:

-Tax Counsel III (2)

- Associate Government Program Analyst (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,
- Administration,
- Publication Review,
- Technical Subject Matter Advice,
- Litigation,
- Appeals (e.g. state-assessed property tax appeals),
- Bankruptcy,
- Personnel matters,
- Drafting and reviewing contracts and procurement, and
- Public Records Act requests.

2019 Q3- Workload-Metrics

From July through September 2019, the Legal Department handled the following inquiries or assignments:

Public Record Act Requests	186	
Administration	20	
Publications Review	45	
State Assessed Appeals	31	
Regulations	6	
Technical Advice		
Emails	17	
Letters & Memos	7	
Phone Calls	15	
Special Projects	<u>3</u>	
		<u>42</u>
TOTAL		474

2019 Q1&2 -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

Public Records Act – requests for documents relating to specified communications or documents, including property tax guidance, as well as legacy business and special taxes handled by the Board of Equalization. Representative tasks involve reviewing hundreds (or thousands) of pages of documents to determine responsive items and to redact confidential information.

Administration – Assignments related to the administration of the BOE, specifically tasks initiated by (or for) the Executive Office or Board Members, including advice and trainings.

Representative examples include:

- Board Member Appeals Training (with SAPD)
- Researching and responding to Executive or Board Member inquiries relating to Bagley-Keene Act, confidentiality, movement of office space, budgetary issues, and ex parte communications.

Workload-Category Descriptions

Publications Review – Provide legal review of BOE and property tax publications, including surveys, legislative analyses, assessors' handbooks, letters to assessors, and annotations. Representative examples include:

- Review of county surveys for legal issues, and working with County-Assessed Properties Division to address both staff and assessor concerns.
- Provide legal review of each legislative analyses published by the Legislative, Research and Statistics Division ensuring that the analyses accurately state the law and the consequences of enactment.
- Review of changes to the Board's publications and website for legal accuracy, compliance with accessibility requirements, and proper publication of prior Board decisions in compliance with Revenue and Taxation Code section 40.

Workload-Category Descriptions

Regulations – Any activity related to consideration and review of regulations. Such activity includes research, interested parties meetings, reviews of comments, drafting, editing, and receiving Department of Finance and Office of Administrative Law approval.

- Research, review, and drafting of rules related to assessment appeals approved by the Board in December. Communication and submission of documents to Department of Finance for approval prior to sending rules package to the Office of Administrative Law.
- Reviewing Property Tax Rule 462.500, which deals with eminent domain, to make consistent with legislative change.

Workload-Category Descriptions

Technical Advice – Provision of property tax advice to the staff, assessors, taxpayers, and taxpayer representatives. Of the 42 completed assignments giving technical advice, 18 were advice to staff and assessors. Technical advice responses were in the form of phone calls, emails, letters, and memos, and representative examples of substantive technical advice given include:

- *Exemptions*
- *Change in ownership*
- *Assessment appeals*

Workload-Pending

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

PRA Requests	10
Administration	8
Publications Review	5
State Assessed Appeals	21
Regulations	10
Technical Advice	<u>70</u>
 TOTAL	 124

2019 Workload-Metrics YTD

For 2019, the Legal Department has approximately handled the following inquiries or assignments:

Public Record Act Requests	500 (approx.*)
Administration	50
Publications Review	130
State Assessed Appeals	31
Regulations	17
Technical Advice	
Emails	86
Letters & Memos	28
Phone Calls	49
Special Projects	<u>7</u>
	<u>128</u>
TOTAL	856

BOE Legal Division

Questions?