

Board of Equalization's Legal Department- Snapshot Status

California State Board of Equalization
January 28, 2020 Board Meeting
Sacramento, CA

Legal Department Team Composition

Chief Counsel - Henry D. Nanjo

Tax Counsel IV - Richard Moon

Tax Counsel III (2) - Sonya Yim
- Julia Himovitz

Tax Counsels (2) - Sarah Garrett
- Lawrence Lin

SSA - Marie Agheli

AGPA - Honey Her

In Recruitment:

-Attorney III (1) (Litigation)

-Tax Counsel (2)

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
- Public Records Act Requests

2019 Q4-Workload-Metrics

From October through December 2019, the Legal Department handled the following inquiries or assignments:

Public Record Act Requests	121	
Administration	26	
Publications Review	23	
State Assessed Appeals	24	
Regulations	2	
Technical Advice		
Emails	13	
Letters & Memos	12	
Phone Calls	12	
Special Projects	<u>3</u>	
		<u>39</u>
TOTAL		235

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.

Administration – Assignments related to the administration of the BOE, specifically tasks initiated by or for, the Executive Office or for the Board.

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

Workload- Highlights

State-Assessed Appeals Workload: Legal Department attorneys play two roles during the State-Assessed Appeals Season:

- State-Assessed Appeals Attorney Functions – At the beginning of the petition/appeals filing season, two attorneys in the Legal Department are designated to handle responsibilities formerly handled by the Appeals Division. These responsibilities include verifying that petitions are correctly filed, advising Board Proceedings Division on filing and scheduling, researching appeals issues, preparing for and holding appeals conferences, drafting summary decisions and hearing summaries, and the publication of Section 40 Decisions.
- SAPD Representation for State-Assessed Appeals – The remainder attorneys of the Legal Department represent the State-Assessed Properties Division (SAPD) in state-assessed appeals. These responsibilities include consulting with SAPD, researching issues and drafting analyses, filing documents with the Board Proceedings Division, and preparing for and attending appeals conferences.

Workload- Highlights

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.

- Senate Bill 791 – Property taxation: Valuation: certificated aircraft bill amends section 441 and adds section 1152, 1153.5, 1157, and repeals section 1153 of the Revenue and Taxation Code. These rules have been filed with and approved by the Office of Administrative Law.

Workload-Highlights

Technical Advice – Provision of property tax advice to the staff, assessors, taxpayers, and taxpayer representatives. Of the 39 completed assignments giving technical advice, 16 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:

- *Legal Entities & Exemptions*
 - The legal department advised a county and taxpayer that penalties applied to nonprofit organizations qualifying for the welfare exemption, when a form BOE-100B had been filed late. This applied only to the non-exempt value of the property owned by the nonprofit organizations.
- *Change in ownership*
 - A county and taxpayer requested the Legal Department opine on a matter that was before the AAB as a way to further efficiently resolve their dispute. The substantive issue involved the application of the partition exclusion from change in ownership.

2019 Workload-Metrics

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

Public Record Act Requests	565	
Administration	76	
Publications Review	153	
State Assessed Appeals	55	
Regulations	19	
Technical Advice		
Emails	99	
Letters & Memos	40	
Phone Calls	61	
Special Projects	<u>9</u>	
		<u>209</u>
TOTAL		1,077

Workload-Pending-Q1-2020

Our current queue contains:

PRA Requests	15
Administration	15
Publications Review	9
State Assessed Appeals	2
Regulations	3
Technical Advice	<u>59</u>
TOTAL	103

BOE Legal Division

Questions?