

Board of Equalization's Legal Department- Snapshot Status

California State Board of Equalization
June 23, 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

Attorney III - Jonette Banzon

Tax Counsels (2) - Sarah Garrett

- Lawrence Lin

SSA - Marie Agheli

AGPA - Honey Her

In Recruitment:

-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

2020 Q1 Workload-Metrics

From January through March 2020, the Legal Department handled the following inquiries or assignments:

Public Record Act Requests	142
Administration	40
Publications Review	46
State Assessed Appeals	0
Regulations	1
Technical Advice	
Emails	25
Letters & Memos	0
Phone Calls	14
Special Projects	<u>4</u>
	<u>43</u>
TOTAL	272

Category Descriptions

Public Records Act – Requests for documents relating to property tax guidance, as well as legacy business and special taxes handled by the Board of Equalization. Involved reviewing thousands of pages of documents to determine responsive items and to redact confidential information.

Administration – Assignments related to public records acts requests, disclosure, and other administrative type issues. Representative examples include:

Research and information regarding Bagley-Keene requirements for public meetings as temporarily adjusted by the Governor's coronavirus-related executive orders.

Research and related work on effect of Governor's shelter-in-place order on agency work and workforce, including business disruption planning, designation of essential personnel, teleworking, and use of leave policies.

Category Descriptions

Publications Review – Provide legal review of property tax and other 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 County Assessor Only letter regarding the Board's ability to grant extensions for assessor and county board of equalization deadlines pursuant to Revenue and Taxation Code section 155.

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. Representative example:

Research, review, and draft regulation required by the passage of Senate Bill 791 which established rules for the allocating the taxable value of certificated aircraft.

Category Descriptions

Technical Advice – Provision of property tax advice to the staff, assessors, taxpayers, and taxpayer representatives. Of the 43 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:

Assessment Appeals: The Legal Department advised a county that the assessment appeals filing deadline when it does not send a notice of assessment for personal property is within 60 days of the mailing of the tax bill.

Legal Entities & Exemptions: The Legal Department advised a nonprofit on various organizational structures it was contemplating to use to develop low-income housing.

Recent Presentations

Eagle's Lodge West Conference : The California Lawyers Association's Taxation Section sponsors this Conference each spring. Two attorneys participated in this event. (Q1 2020)

Continuing Legal Education Webinar- One of our attorneys participated in a webinar discussing the impacts of COVID-19 on state taxing agencies. (Q2 2020)

2020 Q2 Workload-Note

Like many state agencies and our fellow departments within the BOE, in Q2 2020, our Legal Department shifted to primarily teleworking as a result of the novel coronavirus (COVID-19) crisis. Q2 is currently in progress.

Chief Counsel wants to specially thank the Legal Department attorneys and staff for rising to the challenge of transitioning to a remote work environment, and continuing to put forth admirable efforts to support the agency and its stakeholders.

Pending Workload—Q2 2020

Our current queue contains:

PRA Requests	10
Administration	1
Publications Review	2
State Assessed Appeals	0
Regulations	2
Technical Advice	<u>33</u>
 TOTAL	 48

BOE Legal Division

Questions?