

**STATE BOARD OF EQUALIZATION**

Annette Ramirez

Item # M1

**From:** August 18-19, 2020 Board Meeting-Public Comment  
**To:** Meeting Info  
**Subject:** [External] August 18-19, 2020 Board Meeting-Public Comment  
**Date:** Monday, August 17, 2020 11:07:21 AM

Item Name: Update: Impact of COVID-19 on PTAMeeting Date: 8/18/20 Minutes Exhibit #: 8.16

Name: Annette Ramirez - County of San Luis Obispo Deputy Clerk of the Board  
E-mail Address:  
Phone:

PUBLIC COMMENT

Agenda Item(s):

M/c. County Boards of Equalization/Assessment Appeals Boards Remote Hearings: Discussion on Guidance and Determining if Additional Authorities Rules or Actions are Required

Comment:

To read into the record. Chairman Vazquez and Members of the Board: It is our understanding that your Board is considering the development of guidelines to assist County Boards of Equalization in conducting remote rather than in-person hearings. It also our understanding that information regarding the manner in which the San Luis Obispo County (County) Assessment Appeals Board (AAB) and AAB staff have responded to the pandemic and plan to respond in the future may be helpful to your Board in the development of said guidelines. As such and given that we strongly support the development of the proposed guidelines, we welcome the opportunity to submit the following information: The AAB has met only once since the Governor proclaimed a State of Emergency—on July 20, 2020, the AAB conducted a limited remote meeting. More specifically, based on the extension that the AAB obtained from your Executive Director and pursuant to recent updates to the AAB's hearings procedures adopted by the County Board of Supervisors permitting the use of alternative meeting procedures during exigent circumstances, the AAB was able to limit its July meeting to non-hearing items (e.g. approval of Waivers of Time and Withdrawals) and to have everyone participate via Zoom or telephonically. A copy of the agenda is available here: [https://docs.google.com/gview?url=https%3A%2F%2Fslocounty\\_granicus.com%2FDocumentViewer.php%3Ffile%3Dslocounty\\_dac6492159flfaa40591405f653388a3.pdf%26view%3D1&embedded=true](https://docs.google.com/gview?url=https%3A%2F%2Fslocounty_granicus.com%2FDocumentViewer.php%3Ffile%3Dslocounty_dac6492159flfaa40591405f653388a3.pdf%26view%3D1&embedded=true). Although AAB staff would prefer that AAB meetings continue to be held remotely, we have concerns about unilateral development of adequate procedures to ensure due process given the quasi-judicial and evidentiary nature of AAB hearings and various provisions in the Revenue and Taxation Code that address attendance requirements. For example, Revenue and Taxation Code Section 1610.2 requires the assessor to attend all hearings "in person or through a deputy." As a result, the Notices of Hearing that the Clerk issued in connection with both the AAB's upcoming August 26 and September 15 meetings indicate that hearings will be conducted in person but in accordance with certain special procedures and requirements. For example, face coverings must be worn at all times, applicants must wait outside the chambers for their application to be called and all exhibits must be submitted in electronic form. The AAB's July meeting agenda (link above) includes a staff report regarding the impacts of COVID-19 on AAB proceedings that provides more detail related to the decision to conduct in-person hearings (see page 8 of the agenda packet) and the special procedures and requirements to be employed (see page 27 of the agenda packet). If there is any additional information that we can provide to assist in your Board's development of guidelines to increase the ability of the AAB to conduct remote hearings consistent with due process and other statutory requirements, please let us know. Thank You, Annette Ramirez Deputy Clerk, Clerk to the Assessment Appeals Board Erica Stuckey Deputy County Counsel, Counsel to the Assessment Appeals Board

**From:** August 18-19, 2020 Board Meeting-Public Comment  
**To:** Meeting Info  
**Subject:** [External] August 18-19, 2020 Board Meeting-Public Comment  
**Date:** Monday, August 17, 2020 11:04:09 AM

---

Name: Annette Ramirez - County of San Luis Obispo Deputy Clerk of the Board  
E-mail Address:  
Phone:

Agenda Item(s):

M.l.c. County Boards of Equalization/Assessment Appeals Boards Remote Hearings: Discussion on Guidance and Determining if Additional Authorities Rules or Actions are Required

Comment:

Chairman Vazquez and Members of the Board: It is our understanding that your Board is considering the development of guidelines to assist County Boards of Equalization in conducting remote rather than in-person hearings. It also our understanding that information regarding the manner in which the San Luis Obispo County (County) Assessment Appeals Board (AAB) and AAB staff have responded to the pandemic and plan to respond in the future may be helpful to your Board in the development of said guidelines. As such and given that we strongly support the development of the proposed guidelines, we welcome the opportunity to submit the following information: The AAB has met only once since the Governor proclaimed a State of Emergency—on July 20, 2020, the AAB conducted a limited remote meeting. More specifically, based on the extension that the AAB obtained from your Executive Director and pursuant to recent updates to the AAB's hearings procedures adopted by the County Board of Supervisors permitting the use of alternative meeting procedures during exigent circumstances, the AAB was able to limit its July meeting to non-hearing items (e.g. approval of Waivers of Time and Withdrawals) and to have everyone participate via Zoom or telephonically. A copy of the agenda is available here: [https://docs.google.com/gview?url=https%3A%2F%2Fslocounty\\_granicus.com%2FDocumentViewer.php%3Ffile%3Dslocounty\\_dac6492159flfaa40591405f653388a3.pdf%26view%3D1&embedded=true](https://docs.google.com/gview?url=https%3A%2F%2Fslocounty_granicus.com%2FDocumentViewer.php%3Ffile%3Dslocounty_dac6492159flfaa40591405f653388a3.pdf%26view%3D1&embedded=true). Although AAB staff would prefer that AAB meetings continue to be held remotely, we have concerns about unilateral development of adequate procedures to ensure due process given the quasi-judicial and evidentiary nature of AAB hearings and various provisions in the Revenue and Taxation Code that address attendance requirements. For example, Revenue and Taxation Code Section 1610.2 requires the assessor to attend all hearings "in person or through a deputy." As a result, the Notices of Hearing that the Clerk issued in connection with both the AAB's upcoming August 26 and September 15 meetings indicate that hearings will be conducted in person but in accordance with certain special procedures and requirements. For example, face coverings must be worn at all times, applicants must wait outside the chambers for their application to be called and all exhibits must be submitted in electronic form. The AAB's July meeting agenda (link above) includes a staff report regarding the impacts of COVID-19 on AAB proceedings that provides more detail related to the decision to conduct in-person hearings (see page 8 of the agenda packet) and the special procedures and requirements to be employed (see page 27 of the agenda packet). If there is any additional information that we can provide to assist in your Board's development of guidelines to increase the ability of the AAB to conduct remote hearings consistent with due process and other statutory requirements, please let us know. Thank You, Annette Ramirez Deputy Clerk, Clerk to the Assessment Appeals Board Erica Stuckey Deputy County Counsel, Counsel to the Assessment Appeals Board

**From:** July 22-23, 2020 Board Meeting-Public Comment  
**To:** Meeting Info  
**Subject:** [External] July 22-23, 2020 Board Meeting-Public Comment  
**Date:** Tuesday, July 21, 2020 5:11:30 PM

---

Name: Annette Ramirez, Deputy Clerk to the County of San Luis Obispo Assessment Appeals Board

E-mail Address:

Phone:

Agenda Item(s):

M1. Update: AAB Executive Order: Impact of COVID-19 on Property Tax Administration – Working Group Report

Comment:

Please read my comments into the record as I will not be able to participate in this meeting. Chairman Vazquez and Members of the Board: Thank you for this opportunity to comment and for your letter to the Governor dated June 11, 2020 requesting an executive order extending and tolling the deadlines within which county assessment appeals boards must make a final determination on property tax appeals. Although the San Luis Obispo County Assessment Appeals Board requested and was granted by your Executive Director extensions of upcoming deadlines under Revenue and Taxation Code Section 1604(c), such relief is limited in both time (40 days) and scope (number of deadlines covered). Consequently, we are concerned that it will be inadequate due to stay-at-home orders, limits to the number of hearings on each meeting date to ensure social distancing and resultant backlogs, and a potential increase in the number of decline in value appeals because of the pandemic. Since the State Proclamation of Emergency was issued and given Ms. Fleming's action, our Board has not heard any appeals. However, our Board will need to begin conducting socially distanced in-person hearings next month due to approaching deadlines. Based on all of the above and with authorization provided by our Board and support from the San Luis Obispo County Assessor, we respectfully request that your Board continue to advocate for an executive order, either in the form set forth in your June letter or in an alternate format, e.g. an executive order extending deadlines to a time certain. Our Board also plans to submit a letter of support for such an order to the Governor. If there is any additional information that we can provide in support of your request, please let us know. Thank You, Annette Ramirez - Deputy Clerk, Clerk to the Assessment Appeals Board and Erica Stuckey - Deputy County Counsel, Counsel to the Assessment Appeals Board