



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 274-3540  
[www.boe.ca.gov](http://www.boe.ca.gov)

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State Controller

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Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**September 22-24, 2020**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 9/17/2020 2:30 PM)**

**Tuesday, September 22, 2020, 10:00 a.m.**

The BOE is actively monitoring the continuing developments surrounding the threat of the COVID-19 virus. We are guided by the following goals: (1) to protect the health of the public and our employees; (2) to help slow the spread of the virus in California and the nation; (3) to ensure the continuity of the work of the agency; and (4) to ensure all measures taken are in line with guidelines from the U.S. Centers for Disease Control and Prevention and the California Department of Public Health, and the Governor's Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. During this time, BOE will be utilizing teleconference interaction tools for its meetings, consistent with the Governor's Executive Order N-29-20 (issued March 17, 2020; see [Full Text Here](#)).

In accordance with this guidance, this Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend remotely. The public will be able to call in to hear the meeting telephonically or view the live webcast.

If you would like to listen by teleconference, dial 1-844-721-7239, and when prompted enter the conference access number: 2502173#.

**Recommendation:** If possible, dial into the teleconference on a cell phone to minimize connectivity issues and background noise.

If you would like to submit a public comment on an agenda item, please visit our [additional information](#) webpage to fill out a public comment submission in advance of the meeting. Based on these submissions, we will identify public commenters to speak during the meeting or have staff read the comment submissions into the record. Additionally, during the meeting there will be opportunity to provide public comment. Please email [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov) if you have any questions about this process.

The BOE strongly encourages virtual participation from any interested party. Additional information and updates related to this meeting will be provided on [www.boe.ca.gov/meetings/info-092220.htm](http://www.boe.ca.gov/meetings/info-092220.htm) as they become available.

**10:00 a.m. Pledge of Allegiance****Board Meeting Convenes\***

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Agenda changes will be listed on the last page of this document when applicable. This meeting will be [webcast live](#).

There are no items for the following:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings

**C. Public Hearing**

1. [Proposed Amendments to Property Tax Rule 462.500 +.....](#) Ms. Yim

Public hearing regarding proposed amendments to Property Tax Rule 462.500, *Change in Ownership of Real Property Acquired to Replace Property Taken by Governmental Action or Eminent Domain Proceedings*, to conform to amended Revenue and Taxation Code section 68, specifying that for filings made after the four-year deadline, the adjusted base year value transfer will be limited to the year filed and the last four fiscal years.

There are no items for the following:

- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory
- F. Other Tax Program Nonappearance Matters

**Chief Counsel Matters**

There are no items for the following matters:

- G. Rulemaking
- H. Property and Special Taxes
- I. Other Chief Counsel Matters

**Administrative Session**

Items that appear under these matters provide information to the Members and may require Board action or direction.

**J. Administrative Consent Agenda** .....Ms. Davis  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
  - [July 22-23, 2020](#) +
2. [Approval of the 2021 Board Workload Plan](#) +

The plan consists of the 2021 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.

**K. Other Administrative Matters**

1. Executive Director's Report .....Ms. Fleming
  - a. Organizational Update  
Report on the status of pending and upcoming organizational issues.
  - b. Operational Priorities & Projects ..... Ms. Renati  
Report on the status of operational priorities and agency projects.
2. Chief Counsel Report.....Mr. Nanjo
  - a. Legal Workload Update  
General discussion on workload of the Legal Department and Board Proceedings Division.
3. Property Tax Deputy Director's Report .....Mr. Yeung
  - a. Operational Updates  
Report on the status of pending and upcoming projects, activities and departmental issues.

4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham
  - a. Update on Legislative Issues  
Update on legislative bills impacting the BOE, both administrative and program related.
  - b. Overview of the Legislative Budget Change Proposal (BCP) Process
  - c. Overview of the Proposition 15 Legislative Budget Change Concept (BCC) Paper
5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
  - a. Taxpayers' Rights Advocate Office Update  
Update on activities of the Taxpayers' Rights Advocate Office.
6. Other Administrative Matters  
There are no items for this matter.

**L. Board Member Requested Matters**

Items that appear under these matters provide information to the Members and may require Board action or direction.

1. New Matters
  - a. [Board Governance, Part 1 +](#) ..... Mr. Vazquez  
Annual Review of Board Members' Governance Policy, Mission Statement, and commitment to strong governance, and consideration of revisions where appropriate.  
  
The Governance Policy is a result of the Board's power and duty to prescribe rules and policies for its own government and for the transaction of its business consistent with its constitutional and statutory responsibilities.
2. Board Member Initiatives
  - a. Los Angeles County Assessor's Office Training Pilot Program ..... Mr. Vazquez  
Update on pilot program with the Los Angeles County Assessor's Office for discussion, no action requested.

M. Public Policy Hearings  
There are no items for these matters.

**N. Public Comment on Matters Not on the Agenda**

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

O. Closed Session  
There are no items for these matters.

**Recess** - The meeting will reconvene on Wednesday, September 23, 2020, at 10:00 a.m.

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Henry D. Nanjo  
Chief Counsel /  
Acting Chief, Board Proceedings

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**Wednesday, September 23, 2020, 10:00 a.m.**

**10:00 a.m. Board Meeting Reconvenes\***

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**AA. COVID-19 County Boards of Equalization / Assessment Appeals Boards Collaborative Workgroup Planning Meeting, Part 1: Collaborative Discussion**

- 1. Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings ..... Mr. Vazquez / Ms. Cohen/

Follow up discussion and possible action by the Board regarding future guidance on procedural and due process issues in remote hearings, the submission of evidence, technical steps to ensure audio/visual continuity and equal access, the protection of the rights of all parties, and the need for any additional required actions.

*The Statewide Pandemic Continuity of AAB Operations Subgroup/Workgroup (Workgroup)*, unanimously approved by the Board on August 19, 2020, consists of a panel of experts who have been invited to represent four categories of stakeholders and speak to the Board on behalf of the group they represent on one or more agenda issues. Following their testimony, other individuals and members of the public will be invited to participate. The Board will consider all input on all issues and determine which issues are resolved for purposes of providing guidance and which require further discussion at the Board’s October meeting. Chair Vazquez and Board Member Cohen will serve as leads.

*The stakeholder categories are:*

County Assessment Appeals Board Representatives

Speakers: Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
Jennifer Tran, Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors  
Thomas Parker, Deputy County Counsel, Los Angeles County AAB  
Marvice Mazyck, Chief Deputy Clerk, San Diego County Board of Supervisors  
~~Florence Evans, Clerk, Sacramento County Board of Supervisors~~  
Kathy McClellan, Clerk, Assessment Appeals Board, Sacramento County

BOE Representatives

Speakers: David Yeung, Deputy Director of Property Tax, BOE  
Brenda Fleming, Executive Director, BOE

County Assessors Representative

Speaker: Hon. Don Gaekle, President, California Assessor's Association; Stanislaus County Assessor

Taxpayer Representative

Speaker: Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman

*Issues to be addressed are:*

a. Clarification on the Rights of the Hearing Participants

Invited Workgroup Speakers: four County AAB representatives; one Assessor representative; one Taxpayer representative.

- Right to the type of hearing (physical in-person or remote) for both procedural and evidentiary matters;
- Short term right for emergencies or long-term option;
- Equal access in remote hearings; ensuring all parties and AAB members can view/hear each other during hearings;
- In-person hearing safety standards, continuances, other options if a remote hearing is not possible or refused.

b. Appropriate Methods for Dealing with Document Submission

Invited Workgroup Speakers: four County AAB representatives; one Assessor representative; one Taxpayer representative.

- Requirements and protocols for entering all evidence electronically at or before a hearing;
- Timing for electronic submissions – day-of-the-hearing submissions; protocols on presenting documents for witness impeachment;
- Required platform for document submission and required format for documents (Word, Pdf, Excel, etc.);
- Ensuring parties and AAB members can view all documents during hearings; necessity for simultaneous viewing.

c. Technology Options

Invited Workgroup Speakers: four County AAB representatives; one Assessor representative; one Taxpayer representative.

- Visual or auditory interruptions (freezing or dropped links) during hearings; remedies to ensure all parties have access / alternative options;
- Reliable platforms for remote hearings (Zoom, WebEx, etc.); addressing bandwidth; other solutions to consider;
- Notice requirements to parties – access instructions, coaching/training videos – accommodations for special needs;
- Investment in remote hearing capability – efficiencies realized long term.

d. BOE Role

Invited Workgroup Speakers: two BOE staff representatives; four County AAB representatives; one Assessor representatives; one Taxpayer Representative

- Possible modifications needed to Property Tax Rules 301 through 326 to facilitate remote hearings;
- Details on guidance needed to ensure uniformity on resolved remote hearing issues via Letters to Assessors and Assessment Appeals Manual;
- Provide training for AAB members and staff, Assessors and staff, taxpayers, and other participants including but not limited to the use of technology and equipment required for remote hearings.
- Clearing house function, ensuring information and communications among all counties, assessors, taxpayers is received and shared;



- Publish *Letters to Assessors* to County Board/ AAB Clerks, County Counsels, Interested Parties providing guidance on resolved issues and remaining concerns.

**Recess** - The meeting will reconvene on Thursday, September 24, 2020, at 10:00 a.m.

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Henry D. Nanjo  
Chief Counsel /  
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**Thursday, September 24, 2020, 10:00 a.m.**

**10:00 a.m. Board Meeting Reconvenes\***

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**BB. Workforce Planning Workgroup Stakeholder Meeting**

Discussion and possible action on Board direction to conduct stakeholder meetings to (1) assess current county and state appraiser and auditor-appraiser workforce capacity, (2) discuss the current and projected challenges with recruitment, retention, and training, (3) identify opportunities and recommended actions, both short and long term, to ensure the County Assessors and BOE have sufficient skilled appraisers and auditor-appraisers and training programs for efficient, effective and modernized property tax administration.

1. Workforce Assessment—Recruitment and Retention ..... Mr. Vazquez

a. California Assessors’ Association Workforce Assessment—Overview

Discussion of current and projected appraiser vacancy levels, appraiser shortfalls at all levels including auditor-appraisers, current minimum qualifications (MQs) for recruitment/hiring, and challenges and/or opportunities for modernization.

Speakers: Hon. Don H. Gaekle, President, California Assessors’ Association, and Stanislaus County Assessor  
Hon. Charles W. Leonhardt, Plumas County Assessor  
George Renkei, Chief Deputy Assessor, Los Angeles County Assessor’s Office

b. California Assessors' Association Assessment—Retention

Discussion of current and projected attrition rates and the general reasons, current efforts used to retain and/or promote appraisers and auditor-appraisers, challenges (classifications, pay parity, compensation, etc.), and opportunities for modernization.

Speakers: Hon. Don H. Gaekle, President, California Assessors' Association, and Stanislaus County Assessor  
Hon. Charles W. Leonhardt, Plumas County Assessor  
George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

c. BOE Workforce—General Assessment

Discussion of current and projected vacancy levels (Silver Tsunami, Split Roll, entry level appraiser and auditor-appraiser shortfalls, etc.), minimum qualifications (MQs) for recruitment/hiring; challenges (classification issues, pay parity, compensation, etc.), BOE Recruitment Program, and opportunities for modernization.

Speaker: Lisa Renati, Chief Deputy Director, BOE

2. Mandated Appraiser Certification Training ..... Mr. Vazquez

a. California Assessors' Association Assessment of Training

Discussion of Assessor office training methods, efforts, for newly hired appraisers and auditor-appraisers, training challenges and/or gaps; and opportunities for modernization.

Speakers: Hon. Christina Wynn, Chair, Education Committee, California Assessors' Association, and Sacramento County Assessor  
Jim Glickman, MAI, Chief Appraiser, Sacramento County Assessor's Office  
Hon. Chuck Leonhardt, Plumas County Assessor  
George Renkei, Chief Deputy Assessor, Los Angeles County Assessor's Office

b. BOE General Assessment of Training

Discussion of BOE Appraiser Certification Requirements, BOE Appraiser and Auditor-Appraiser Training programs, and opportunities for modernization (e.g. expand Appraiser training program).

Speaker: David Yeung, Deputy Director, Property Tax Department, BOE

3. Community College Curriculum and Partnerships..... Mr. Vazquez

Discussion and overview of existing appraisal education classes offered by Community Colleges, and review of partnership opportunities to expand appraiser training and course options available through Community Colleges, including consideration of minimum appraiser job demand needed for community colleges to expand offerings and the possibility of short-term certificate, condensed “career academy” opportunities, scholarships / loan forgiveness programs or other incentives for entering the appraisal profession.

Speakers: Sheneui Weber, Vice Chancellor of Workforce and Economic Development, California Community Colleges Chancellor’s Office (Tentative)  
 Brian King, Chancellor, Los Rios Community College District  
 Ryan Cornner, Vice Chancellor of Educational Programs and Institutional Effectiveness, Los Angeles Community College District

**CC. COVID-19 County Boards of Equalization / Assessment Appeals Boards Collaborative Workgroup Planning Meeting, Part 2: Workgroup’s Report**

1. Update: Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings ..... Mr. Vazquez / Ms. Cohen/

Presentation of the Workgroup’s findings and recommendations, and discussion and possible action by the Board regarding future guidance on procedural and due process issues in remote hearings, the submission of evidence, technical steps to ensure audio/visual continuity and equal access, the protection of the rights of all parties, and the need for any additional required actions.

**Adjourn**

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Agenda Changes

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

09/17/20 | AA1 | Update: Impact of COVID-19 on Property Tax Administration:  
County Boards of Equalization / Assessment Appeals Boards Remote Hearings |  
Speaker Added

09/17/20 | AA1 | Update: Impact of COVID-19 on Property Tax Administration:  
County Boards of Equalization / Assessment Appeals Boards Remote Hearings |  
Speaker Updated

09/17/20 | BB3 | Community College Curriculum and Partnerships | Speaker Confirmed