

2361 ROSECRANS AVENUE, SUITE 450
EL SEGUNDO, CA 90245-4923
TEL (310) 297-5201
FAX (310) 536-4460
WEBSITE: www.boe.ca.gov/Vazquez



621 CAPITOL MALL, SUITE 2100
SACRAMENTO, CA 95814
TEL (916) 445-4154
FAX (916) 323-2869
E-MAIL: Antonio.Vazquez@boe.ca.gov

ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

Date: September 22, 2020

To: Mike Schaefer, Board Vice Chair
Ted Gaines, Board Member
Malia M. Cohen, Board Member
Betty T. Yee, State Controller

From: Antonio Vazquez, Board Chairman

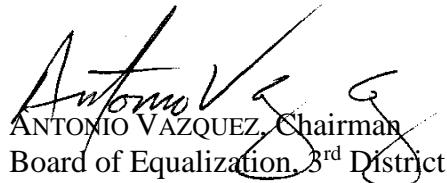
Re: Agenda Item AA. COVID-19 County Boards of Equalization/Assessment Appeals Boards Collaborative Workgroup Meeting: Logistics, Recommendations, and Deliverables.

Members, on September 23 the goal for this Workgroup is to receive expert testimony from each representative and to provide the opportunity for them to drive toward a consensus on as many Sub-Issues as possible, with recommendations to the Board on September 24 regarding the type of guidance that should be provided on each. The recommendations should identify which Sub-Issues are consistent with current Property Tax Rules and statutes, which need further work and should be brought back to the Board on October 20/21, and which are most effectively resolved through rulemaking.

We are very fortunate to have such an experienced and knowledgeable group of experts provide us with their input. We have asked that during the time allotted, they develop some recommendations that can be presented to the Board on September 24 on the type of guidance that the Board should consider. The recommendations may cover the following:

- Identify Sub-Issues with sufficient consensus to include them in a set of guidelines (LTA) that the Board may consider on September 24;
- Identify Sub-Issues where further work or discussion is needed before or at the October 20/21 Board meeting; and
- Identify rule changes (or new rules) needed and first steps necessary to initiate the rule-making process at the October 20/21 Board meeting.
- Where possible, identify the Property Tax Rules and/or statutes that support a Sub-Issue recommendation.ⁱ

Following the Workgroup's presentation on September 24, the Board may consider the publication of a Letter to Assessors that reflects the Workgroup's recommendations ultimately approved by the Board, as well as the remaining issues to be resolved and rule changes to be initiated.



ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District

cc: Ms. Kari Hammond, Chief Deputy, Office of Chairman Antonio Vazquez
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Mike Schaefer
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Ms. Regina Evans, Chief Deputy, Office of Member Malia M. Cohen
Ms. Yvette Stowers, Deputy State Controller
Ms. Brenda Fleming, Executive Director
Mr. Henry Nanjo, Chief Counsel

¹ Possible examples are:

- Rule 302(a)(1) provides that due process and meaningful ("equal") access is required for any hearing; consequently, parties, witnesses and AAB members must be able to see and hear each other in real time.
- Rules 313(b), 316(a), RTC Section 1607 require that AAB members must be able to ask questions of the parties during the hearing in real time.
- Rules 302(a)(1), 313(e), and RTC Sections 1609 and 1610.2 require that parties must be able to present evidence (written and oral) as well as direct and cross-examination of witnesses and documents in real time.
- Rev. & Tax. Code Section 1605.4 requires that the public must be able to observe the hearings.