

Tuesday, November 17, 2020

The Board met at 10:06 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mr. Vazquez provided guidelines for teleconference Member participation. Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

The Board deferred consideration of the following matter: Approve the Board Meeting Minutes of October 20-21, 2020.

With respect to the Administrative Matters, Consent Agenda, upon motion of Ms. Stowers, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the Board Meeting Minutes of September 22-24, 2020.

Executive Director's Report

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities and agency projects.

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities, and departmental issues.

Speaker: Hon. Don H. Gaekle, President, California Assessors' Association, and Stanislaus County Assessor

Tuesday, November 17, 2020

Legislative, Research & Statistics Division Chief's Report

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an update on November 3, 2020 general election results impacting the BOE ([Exhibit 11.1](#)).

(The Board discussed this matter further later in the day.)

Exhibits to these minutes are incorporated by reference.

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office.

BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES

Split Roll Initiative Informational Hearing Report (Mr. Gaines)

Mr. Gaines provided a summary report on the discussion of the July 23, 2020 Informational Hearing on the Split Roll Initiative.

The Board recessed at 11:45 a.m. and reconvened at 1:31 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee present.

Members made complimentary remarks and thanked Toya P. Davis, Contribution Disclosure Analyst, Board Proceedings Division, for her exceptional work in clerking the Board meetings for two years. Ms. Davis thanked the Members for the recognition. She also thanked Ms. Stowers and staff of the Legal Department for their assistance, and Brenda Fleming, Executive Director, and Henry D. Nanjo, Chief Counsel, for the opportunity to clerk the meetings. Ms. Fleming thanked Ms. Davis as well.

PROPERTY TAX MATTERS, CONSENT

With respect to the Property Tax Matters, Consent Agenda, upon a single motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board made the following orders:

Petitions for Reassessment of Unitary Value

Sprint Spectrum LP (2720), 1064097

2020, \$1,237,400,000.00 Unitary Value

Action: Reduce the 2020 unitary value to \$1,070,600,000.00 as recommended by staff.

CVIN, LLC (8151), 1064116

2020, \$70,300,000.00 Unitary Value

Action: Reduce the 2020 unitary value to \$63,000,000.00 as recommended by staff.

Tuesday, November 17, 2020

LEGAL APPEALS PROPERTY TAX MATTERS, ADJUDICATORY**Petitions for Reassessment of Unitary Value**

Lodi Gas Storage, LLC (0198), 1064098

2020, \$58,500,000.00 Unitary Value

Wild Goose Storage, LLC (0195), 1064099

2020, \$106,800,000.00 Unitary Value

Considered by the Board: Hearing Notice Sent – No Response

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Schaefer, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$56,800,000.00 and \$98,400,000.00, respectively, as recommended by the Appeals Attorney.

CalNev Pipeline LLC (0402), 1064110

2020, \$96,400,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$92,800,000.00 as recommended by the Appeals Attorney.

SFPP LP (0461), 1064111

2020, \$480,700,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$466,700,000.00 as recommended by the Appeals Attorney.

AES Redondo Beach, LLC (1101), 1064113

2020, \$51,600,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$48,300,000.00 as recommended by the Appeals Attorney.

AES Alamitos Energy, LLC (1166), 1064114

2020, \$759,100,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Tuesday, November 17, 2020

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$753,000,000.00 as recommended by the Appeals Attorney.

AES Huntington Beach Energy, LLC (1167), 1064115

2020, \$788,700,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$784,400,000.00 as recommended by the Appeals Attorney.

Crimson California Pipeline, L.P. (0490), 1064118

2020, \$81,500,000.00 Unitary Value

Considered by the Board: Presented for Separate Discussion

Contribution Disclosures pursuant to Government Code section 15626: No contribution disclosure forms were filed. The Members noted that their records disclosed no contributions from this taxpayer, their agent, or participants.

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the petition be granted in part and the value be reduced to \$60,000,000.00 as recommended by the Appeals Attorney.

CHIEF COUNSEL MATTERS: OTHER CHIEF COUNSEL MATTERS

Board Governance, Continued

Henry D. Nanjo, Chief Counsel, made introductory remarks regarding proposed amendments of the Board Members' Governance Policy, Mission Statement, and commitment to strong governance, based on an annual review and subsequent Board discussion ([Exhibit 11.2](#)).

Action: Mr. Vazquez moved that the Board adopt a policy to vote to elect a Chair and Vice Chair in November for a full 2-year term that begins in January of the following year, and that the election of the Chair and Vice Chair shall automatically be agendized in November of the second year of each 2-year term. The motion failed for lack of a second.

Mr. Schaefer moved that the Board adopt a policy to vote to elect a Chair and Vice Chair in December of each year for a full 1-year term that begins in January of the following year, and that the election of the Chair and Vice Chair shall automatically be agendized in December of each year, with no limit to consecutive terms. The motion failed for lack of a second.

Mr. Vazquez moved that the Board adopt a policy to conduct an open election in December of each year for the offices of Chair and Vice Chair to serve a full 1-year term that begins on January 1 of the following year, ending December 31, that the election of the Chair and Vice Chair shall automatically be agendized in December of each year, and that there be no limit

Tuesday, November 17, 2020

to consecutive terms. The motion was seconded by Mr. Schaefer. Mr. Schaefer offered an amendment that in the event of a tie vote or no election occurs, the Chair and Vice Chair would remain unchanged until an election the following December. The amended motion was accepted by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes.

The Board deferred further consideration of the matter to its December meeting and agreed on the following for now: 1) omit the proposed edit to add text “*using open and transparent processes and communication.*” under II. Mission Statement; 2) accept the proposed edit that adds new section H, *Use of Public Funds to Support or Oppose a Ballot Measure*, under V. Governance Principles; and, accept the proposed edits under VII. Role and Powers of the Board.

Ms. Yee left the teleconference and Ms. Stowers entered on behalf of Ms. Yee in accordance with Government Code section 7.9.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Catherine P. Taylor, Chief Board Proceedings and Support Services Division, read into the record written comments from the following individuals.

Justin Aldi ([Exhibit 11.3](#))

Kent Meyer, Assessment Counselling Services ([Exhibit 11.4](#))

ADMINISTRATIVE SESSION (CONTINUED)

Legislative, Research & Statistics Division Chief’s Report (Continued)

Members continued their discussion of November 3, 2020 general election results impacting the BOE relative to Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act*.

Action: Mr. Gaines moved that an analysis of Proposition 19 be conducted in coordination with the California Assessors’ Association, and that the results be provided at the next Board meeting. The motion was seconded by Mr. Schaefer. Mr. Gaines withdrew his motion.

CLOSING

The Board recessed at 3:47 p.m.

The foregoing minutes are adopted by the Board on December 16, 2020.

Note: The following matters were removed from the calendar prior to the meeting: *Board Member Requested Matters—New Matter: Committee Structure or Guidelines for Workgroup (Mr. Vazquez); Board Member Requested Matters—Board Member Initiatives: Board Member Strategic Planning Session: Strategies for Recent Initiatives, and, Strategies for the COVID-19 Pandemic.*

Wednesday, November 18, 2020

The Board met at 10:14 a.m., via teleconference (Governor's Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present.

ANNOUNCEMENTS

Mr. Vazquez provided guidelines for teleconference Member participation. Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

COVID-19 COUNTY BOARDS OF EQUALIZATION / ASSESSMENT APPEALS BOARDS (AAB) COLLABORATIVE WORKGROUP: CONSENSUS GUIDANCE/LETTERS TO ASSESSORS

AAB Remote Hearings: Non-consensus Items (Mr. Vazquez / Ms. Cohen)

Mr. Vazquez made introductory remarks regarding the update on the Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings, and presentation of the Workgroup's findings and recommendations for discussion and possible Board action on non-consensus items for 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 potential issuance of a Letter to Assessors (LTA) ([Exhibit 11.5](#)).

At the invitation of Mr. Vazquez, Members made brief opening remarks.

Exhibits to these minutes are incorporated by reference.

Issue b. Appropriate Methods for Dealing with Document Submission

Sub-issue 1. Requirements and Protocols for Entering All Evidence Electronically At or Before a Hearing

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language to be used as a starting point as recommended by Mr. Vazquez.

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Marcy L. Berkman, Deputy County Counsel, Santa Clara County
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

Wednesday, November 18, 2020

Hon. Don H. Gaekle, President, California Assessors' Association (CAA), and Stanislaus County Assessor
Breann E. Robowski, Chair, California Alliance of Taxpayer Advocates (CATA) Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([Exhibit 11.6](#))

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language. Workgroup members provided certain additional edits and reached agreement.

Catherine P. Taylor, Chief Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Ben Lee ([Exhibit 11.7](#))

Sub-issue 2. Timing for Electronic Submissions – Day-Of-The-Hearing Submissions; Protocols on Presenting Documents for Witness Impeachment

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language to be used as a starting point as recommended by Mr. Vazquez.

Speakers: Marcy L. Berkman, Deputy County Counsel, Santa Clara County
Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language, with certain edits as agreed to by Workgroup members.

Catherine P. Taylor, Chief Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Rebecca M. Archer, Lead Deputy County Counsel, San Mateo County Counsel ([Exhibit 11.8](#))

Sub-issue 3. Required Platform for Document Submission and Required Format for Documents (Word, PDF, Excel, etc.)

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language to be used as a starting point as recommended by Mr. Vazquez.

Wednesday, November 18, 2020

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor
Marcy L. Berkman, Deputy County Counsel, Santa Clara County
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

Sub-issue 4. Ensuring Parties and AAB Members Can View All Documents During Hearings; Necessity for Simultaneous Viewing

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language to be used as a starting point as recommended by Mr. Vazquez.

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Marcy L. Berkman, Deputy County Counsel, Santa Clara County
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor
Cris K. O’Neill, Chair, CATA; and Shareholder, Greenberg Traurig, LLP
Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

Ms. Stowers entered the teleconference on behalf of Ms. Yee in accordance with Government Code section 7.9.

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language, with certain edits as agreed to by Workgroup members.

The Board continued the unresolved portion of this matter later in the day.

Issue c. Technology Options

Sub-issue 4. Investment in Remote Hearing Capability – Efficiencies Realized Long Term

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language to be used as a starting point as recommended by Mr. Vazquez.

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Marcy L. Berkman, Deputy County Counsel, Santa Clara County

Wednesday, November 18, 2020

John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO) ([Exhibit 11.9](#))

Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor

Kathy McClellan, Clerk, Sacramento County Assessment Appeals Board

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language, with certain edits as agreed to by Workgroup members.

Issue b. Appropriate Methods for Dealing with Document Submission (Continued)

Sub-issue 4. Ensuring Parties and AAB Members Can View All Documents During Hearings; Necessity for Simultaneous Viewing (Continued)

Mr. Vazquez continued discussion of the unresolved portion of Sub-issue 4. *Ensuring parties and AAB members can view all documents during hearings; necessity for simultaneous viewing*, with regards to confidential information and trade secret information.

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor
John McKibben, Committee Chair, CACEO ([see Exhibit 11.9](#))
Marcy L. Berkman, Deputy County Counsel, Santa Clara County
Cris K. O’Neill, Chair, CATA; and Shareholder, Greenberg Traurig, LLP

Certain edits to the language were agreed to by Workgroup members.

Suggestion Regarding New Sub-Issues to Address

Mr. Vazquez recommended that the AAB Remote Hearings Workgroup or a component of it should separately work on the new sub-issues: 1) developing efficiencies around scheduling and scheduling mechanisms; 2) establishing a meet and confer process; and, 3) offering pre-hearing conferences, noting that these are important long-term solutions that may help to address the current backlog of appeals.

The Board recessed at 12:02 p.m. and reconvened at 12:16 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Speakers: Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, on behalf of the Los Angeles County Assessment Appeals Board
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([see Exhibit 11.6](#))
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor
Marcy L. Berkman, Deputy County Counsel, Santa Clara County

Wednesday, November 18, 2020

The Board agreed to defer consideration of the matter to its December 2020 meeting and to move items still unresolved after that meeting into the interested parties process.

CLOSING

The Board adjourned at 1:37 p.m.: in memory of the Brother-in-Law of Mr. Gaines, Donald Hutchinson, who passed away in the morning of this day, Wednesday, November 18, 2020; in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones; and, in recognition of newly appointed California Highway Patrol Commissioner Amanda L. Ray.

The foregoing minutes are adopted by the Board on December 16, 2020.