



**MALIA M. COHEN**

MEMBER, SECOND DISTRICT  
STATE BOARD OF EQUALIZATION

December 10, 2020

TO: Members of the Board of Equalization

FROM: Malia M. Cohen, Member, Second District

RE: Board of Equalization Board Meeting, December 16, 2020, L.1.c.  
BOE Website: Restoring Legacy Documents

**Discussion and possible Board action to direct the Executive Director to provide the Board a report out on the administrative and/or statutory and budgetary remedies to ensure that legacy documents, formerly retained on the BOE website, can be made available for rapid electronic access.**

This Item is to request that the Executive Director report to the Board on administrative and/or statutory and budgetary remedies to ensure that legacy documents, formerly retained on the Board of Equalization website, can be made available for rapid electronic access to further the commitment to open and transparent government.

### **Background**

In 2017, AB 434 was enacted that required the director and chief information officer of each state agency or state entity to post a signed certification on the front page of the state agency's Internet Web site that it is in compliance with specified accessibility standards. (AB 434: Chaptered by Secretary of State - Chapter 780, Statutes of 2017. Author: Assemblywoman Catharine Baker, San Ramon.)

As stated in the Assembly Bill Analysis of AB 434:

*"According to a 2014 Bureau of State Audits (BSA) report on state government Internet Web site accessibility (2014-131), BSA found that the state websites they reviewed were "not fully accessible." 47% of Californians report using the internet to access government services, yet despite the high levels of usage, BSA found violations of applicable accessibility standards on each department's website."*

*"According to BSA, "[s]ome of the critical accessibility violations we identified are so severe that, under certain circumstances, they may prevent persons with disabilities from completing the core tasks necessary to access online services. These violations occurred at three departments and would affect users with a variety of disabilities, including motor disabilities and vision loss."*

*"Furthermore, BSA points out that updated standards are available that could help California make its websites more accessible. "In 2008, shortly after California adopted the first version of AB 434 Page 2 the Web Content Accessibility Guidelines (WCAG) standards, WCAG 1.0, the World Wide Web Consortium (W3C) issued WCAG 2.0. When it did so, the W3C stated that the WCAG 2.0 standards apply more broadly to different types of web technologies and allow for more effective testing of websites' accessibility. However, California has not adopted these updated standards. In light of these improvements, it is important that the Legislature amend state law to require departments to meet the WCAG 2.0 standards."*

Although the intent of AB 434 was commendable - ensuring accessibility for those with disabilities, including motor disabilities and vision loss - the consequence of this law has been the disappearance of millions of legacy documents from State of California websites.

The ending of immediate electronic access to documents on State of California websites is a statewide phenomenon that impacts the ability of taxpayers, stakeholders, and other interested individuals and institutions to obtain a complete historical picture of the basis for current governmental practices.

An October 29, 2019 article in the Sacramento Bee, entitled "California disability law has costly effects: Documents disappear as state spends millions," included the following quote:

*"Dozens of wildfire reports disappeared from Cal Fire's website as this year's fire season began. Thousands of water science reports vanished from the Department of Water Resources More than 2 million documents, ranging from environmental impact reports to internal human resources guides, went missing from remote corners of Caltrans' website."*

Legacy documents, particularly those concerning property tax administration, provide an extremely useful resource to taxpayers, practitioners, and stakeholders. These legacy documents also provide important historical context for the current policies, practices, and actions of the BOE.

### **Recommendation**

In the interest of promoting open and transparent government and public access to legacy documents, I recommend that the Board request that the Executive Director report to the Board on the progress of the BOE in complying with AB 434. I further recommend that the Executive Director work with her staff to provide to the Board recommendations for any budgetary enhancements that may be required to restore real time access to all legacy documents on the BOE website. The Executive Director should include in her recommendations any statutory revisions that may be needed to restore convenient electronic access to legacy documents on the BOE website.