

Thursday, December 17, 2020

The Board met at 11:08 a.m., via teleconference (Governor’s Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, and Mr. Gaines 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

#### Property Tax Deputy Director’s Report

Ms. Cohen entered the teleconference.

David Yeung, Deputy Director, Property Tax Department, provided an analysis and implementation planning of Proposition 19, The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020 ([Exhibit 12.14](#)).

Speaker: Hon. Don H. Gaekle, President, California Assessors’ Association (CAA), and Stanislaus County Assessor ([Exhibit 12.15](#))

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

Pat, Los Angeles County Property Taxpayer ([Exhibit 12.16](#))

Anonymous ([Exhibit 12.17](#))

Maureen McFadden ([Exhibit 12.18](#))

Karin Taylor, Sausalito, Marin County ([Exhibit 12.19](#))

Action: Mr. Vazquez moved to establish a Proposition 19 workgroup consisting of 2 Members, 3 County Assessors, the BOE Executive Director, and Assessment Appeals Board (AAB) representatives, and a taxpayer representative, and that the workgroup should use pages 1 through 6 of the CAA report, subtitled “*What needs Legislation/Legal Opinions? and What Will We Add: Rules/LTA/Forms?*” as its action plan, and to provide materials for the Board’s review before January 1, 2021. The motion was seconded by Mr. Gaines. Mr. Vazquez withdrew his motion.

The Board deferred consideration of the matter to later in the day.

Exhibits to these minutes are incorporated by reference.

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The Board recessed at 12:55 p.m. and reconvened at 1:41 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

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

**AAB Hearings: Additional Items (Mr. Vazquez and Ms. Cohen)**

Mr. Vazquez made introductory remarks regarding the Workgroup's findings and recommendations for discussion and possible Board action on additional items. New sub-issues include: 1) developing efficiencies around scheduling and scheduling mechanisms; 2) establishing a meet-and-confer process; and, 3) offering pre-hearing conferences ([Exhibit 12.20](#)).

**ISSUE 1. Developing Efficiencies around Scheduling and Scheduling Mechanisms**

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language options 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  
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
([Exhibit 12.21](#))  
Breann E. Robowski, Chair, California Alliance of Taxpayer Advocates (CATA) Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP ([Exhibit 12.22](#))  
Marcy L. Berkman, Deputy County Counsel, Santa Clara County ([Exhibit 12.23](#))  
John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO) ([Exhibit 12.24](#))  
Karim Drissi, Registered Lobbyist, California Association of Realtors

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language.

**ISSUE 2. Consider Establishing a Meet-and-Confer Process**

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language option 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  
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
(see [Exhibit 12.21](#))  
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP (see [Exhibit 12.22](#))

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Marcy L. Berkman, Deputy County Counsel, Santa Clara County  
(see [Exhibit 12.23](#))  
John McKibben, Committee Chair, CACEO (see [Exhibit 12.24](#))

Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, summarized the consensus language.

### **ISSUE 3. Offering Pre-Hearing Conferences**

Catherine P. Taylor, Chief, Board Proceedings and Support Services Division, read into the record the language option 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  
(see [Exhibit 12.23](#))  
Breann E. Robowski, Chair, CATA Ad Hoc Committee on Remote Hearings; and Partner, Pillsbury Winthrop Shaw Pittman LLP (see [Exhibit 12.22](#))  
Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor  
(see [Exhibit 12.21](#))  
John McKibben, Committee Chair, CACEO (see [Exhibit 12.24](#))

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.

### **Summary**

Action: Mr. Vazquez moved to accept the language on all three issues as agreed upon by the Workgroup members. The motion was seconded by Mr. Schaefer. Mr. Vazquez withdrew his motion.

Upon motion of Ms. Stowers, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Stowers voting yes, Mr. Gaines absent, the Board adopted the language as to issue 3, option 1, with changes suggested by the Clerks and Santa Clara County and agreed upon by the Workgroup members.

Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and duly carried, Mr. Vazquez, Mr. Schaefer and Ms. Cohen voting yes, Ms. Stowers voting no, Mr. Gaines absent, the Board approved issue 2 as agreed upon by the Workgroup members to conceptually request BOE staff to provide guidance that encourages all parties to meet before the appeals hearing, as well as for those counties that have a meet-and-confer process, to leverage those processes as it relates to assessment appeals matters, using the discussion earlier in the day on how to achieve this in the guidance.

Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Stowers voting yes, Mr. Gaines absent, the Board adopted the language as to issue 1 as agreed upon by the Workgroup members.

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**ADMINISTRATIVE SESSION (CONTINUED)****Property Tax Deputy Director's Report (Continued)**

The Board continued its discussion of the Property Tax Department's analysis and implementation planning of Proposition 19, The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act, of 2020 (see [Exhibit 12.14](#)).

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Stowers voting yes, Mr. Gaines absent, the Board moved its next meeting from January 26-27, 2021 to January 14-15, 2021 and deferred consideration of Proposition 19 to the new January meeting date.

**PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Mr. Vazquez invited public comment regarding items not on the agenda, but none provided public comment.

**CLOSING**

Mr. Vazquez made complimentary remarks and thanked Regina Evans, Chief Deputy to Board Member Malia M. Cohen, Second Equalization District, the stakeholders, and BOE staff for their good work during the year. Brenda Fleming, Executive Director, thanked the Members and BOE staff for their good work as well. Mr. Schaefer made complimentary remarks and thanked Hon. Don H. Gaekle, President, CAA, and Stanislaus County Assessor for his good work.

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

The Board adjourned at 3:38 p.m. in recognition of the 84<sup>th</sup> birthday of Pope Francis; and, in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones.

*The foregoing minutes are adopted by the Board on January 15, 2021.*