



ANTONIO VAZQUEZ
BOARD MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: January 21, 2021

To: Mike Schaefer, Board Vice Chair, District 4
Ted Gaines, Board Member, District 1
Betty T. Yee, State Controller

From: Antonio Vazquez, Board Member, District 3
Malia M. Cohen, Chair, District 2

Re: **January 26, 2022 Board Meeting, Agenda Item M.2. Public Policy Hearing. AAB Remote Hearings: Report on Proposed LTA Based on Substantial Consensus Language by Work Group on November 18, 2021.**

As directed by the Board in several different motions approved at the November 18, 2021 Public Policy Hearing on Item M.2., Assessment Appeals Boards (AABs) Remote Hearings, the Executive Director will present a report on a proposed LTA, reflecting the concurrence and substantial concurrence of the Work Group participants and stakeholders regarding language revisions to Letter to Assessors (LTA) 2021/002, *AAB Remote Hearings During the COVID-19 Pandemic*.

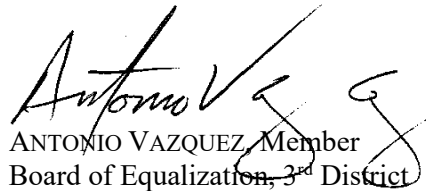
The report will also include a proposed draft LTA reviewed by BOE staff for technical and legal consistency in the context of current law, together with any clean-up language needed to clarify the meaning intended by the Board as requested. Regarding the non-consensus language, the Executive Director's Report may suggest retaining the current language in the LTA or some alternative language for the Board to consider, based on clarity and accuracy under current law.

By way of background, at the conclusion of the November 18, 2021 hearing, the Board identified the following status of the proposed language on each of the issues, which formed the foundation of the Executive Director's Report and proposed draft LTA to be presented on January 26, 2022.

- **Issue #1, Rights of Hearing Participants, Type of Hearing.**
 - 1st paragraph: Rights of Hearing Participants. – Substantial Consensus.
 - 2nd paragraph (one sentence): Due Process – No consensus.
 - 3rd paragraph: Postponement Requests, Time Waivers and Justification – Consensus.
(subject to staff clean-up language)
- **Issue #2, Document Submission.**
 - No Consensus on Document Submission paragraph.

- Issue #3, Scheduling Efficiencies and Notices.
 - Unanimous consensus on Scheduling Efficiencies paragraph.
- Issue #4, Information Requests.
 - Unanimous consensus on Information Requests paragraph.

In summary, the Board recognizes and is extremely grateful for the dedicated effort and highly specialized testimony, documents and proposals that the Work Group participants have provided over the past six months. Both the Board and the public have been significantly educated in the process of vetting these issues; which process has now brought us to the point where we may be prepared to move forward with sound guidance a proposed LTA.


 ANTONIO VAZQUEZ, Member
 Board of Equalization, 3rd District


 MALIA M. COHEN, Chair

cc: Hon. Leslie Morgan, President, California Assessors' Association (CAA); and Shasta County Assessor-Recorder
 Hon. Ernest J. Dronenburg, Jr., Past President, CAA; and San Diego County Assessor-Recorder Clerk
 Mr. John McKibben, Committee Chair, CACEO
 Mr. Thomas R. Parker, Deputy County Counsel, Los Angeles County
 Ms. Marcy Berkman, Retired Deputy County Counsel, Santa Clara County
 Mr. Marc Aprea, Principal, Aprea & Micheli, Inc.
 Mr. Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates, PLC
 Mr. Bradley R. Marsh, Shareholder, Greenberg Traurig
 Ms. Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
 Ms. Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
 Ms. Kyreen Gonzalez, Deputy Clerk of the Board of Supervisors, Sonoma County
 TBD, Assistant Clerk of the Board of Supervisors, Sacramento County
 Ms. Brenda Fleming, Executive Director, California State Board of Equalization