



**ANTONIO VAZQUEZ**  
MEMBER  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** February 22, 2022

**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: February 23, 2022 Board Meeting, Agenda Item M.2.a. Public Policy Hearing.  
Impact of Public Calamities on Property Tax Administration: County Boards of  
Equalization/Assessment Appeals Boards (AAB) Remote Hearings: Lessons  
Learned Presentations.**

As you may recall, in the course of the testimony by Work Group participants over the past several months, the Board has received feedback regarding real time experiences from the participants. The feedback ranged from scheduling to technology driven issues.


One key technology-driven issue that has emerged related to “document submission,” due not only to the deadlines, but also to the technology differences among counties. Our Letter to Assessors stated among other things that technological platforms for remote hearings should provide the ability to view evidence in real time while preventing the public from viewing trade secrets. Some counties have generously offered to report to the Board lessons learned and progress made with respect to various aspects of meeting the challenges of remote hearings in general and technological problems involved in remote hearings.

On behalf of the Executive Office of the Los Angeles County Board of Supervisors, Mr. Edward Yen, the Board’s Assistant Executive Officer, will provide the Board with an informational presentation on the County’s lessons learned regarding the virtual hearing system. One area of focus, which is proving to be an effective and efficient solution to the problems and nuances of “document submission” in remote AAB hearings, may be adaptable as a solution for other counties.


Representing, San Diego County is Ms. Ann Moore, Chief Deputy Clerk of the Board of Supervisors, who will present on San Diego County's lessons learned. Specifically, she will focus on San Diego County's ability to implement virtual hearings as soon as their Board of Supervisors transition to virtual meetings. She will highlight their experience and the steps they took to implement best practices, refine their virtual hearing process, and the logistical and technical best practices adopted in San Diego County.

We were extremely pleased that counties are willing to share information about their lessons learned and discuss examples of how it works to enhance the AAB remote hearings. We believe that these presentations will provide an opportunity for the Work Group participants, counties, and the Board, to understand the type of modernization systems and tools that are effective for ensuring the best virtual hearing experience for taxpayers, assessors, all witnesses, and AAB members.

We are very grateful for this opportunity and look forward to possible future discussion on how such technology and tools may be made available offered to all.



ANTONIO VAZQUEZ, Member  
Board of Equalization, 3<sup>rd</sup> District



Board of Equalization, 2<sup>nd</sup> District

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