

Tuesday, June 28, 2022

The Board met at 450 N Street, Sacramento, at 10:00 a.m., with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, and Mr. Vazquez present, Mr. Epolite present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Ms. Cohen provided the history of Juneteenth and noted that in June 2021, President Biden proclaimed Juneteenth an official federal holiday.

CHIEF COUNSEL MATTERS: RULEMAKING

Property Tax Rule 301, Section 100 Changes

Lawrence Lin, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 301, *Definitions and General Provisions*, to reflect recent statutory changes to Revenue and Taxation Code, section 1752.2.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board authorized staff to proceed with Section 100 changes to Property Tax Rule 301 as recommended by staff ([Exhibit 6.1](#)).

Exhibits to these minutes are incorporated by reference.

Property Tax Rule 905, Section 100 Changes

Lawrence Lin, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to update the references of Property Tax Rule 905, *Assessment of Electric Generation Facilities*, to include Revenue and Taxation Code, section 721.5.

Action: Upon motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board authorized staff to proceed with Section 100 changes to Property Tax Rule 905 as recommended by staff ([Exhibit 6.2](#)).

Tuesday, June 28, 2022

Proposed Amendment to Property Tax Rule 462.520, Emergency Regulation

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for the Board's authorization to publish the attached Notice of Proposed Emergency Action and Finding of Emergency and adoption of the attached proposed amendments to 18 California Code of Regulations section 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers* as an emergency regulation. Mr. Moon also noted that Staff drafted this emergency rules in consultation with the California Assessors' Association.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board adopted emergency regulation and authorized publication of the amendments to Property Tax Rule 462.520 as recommended by staff ([Exhibit 6.3](#)).

Proposed Amendment to Property Tax Rule 462.540, Emergency Regulation

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for the Board's authorization to publish the attached Notice of Proposed Emergency Action and Finding of Emergency and adoption of the attached proposed amendments to 18 California Code of Regulations section 462.540, *Change in Ownership – Base Year Value Transfers* as an emergency regulation. Mr. Moon also noted that staff drafted this emergency rule in consultation with the California Assessors' Association.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Schaefer and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite voting yes, the Board adopted emergency regulation and authorized publication of the amendments to Property Tax Rule 462.540 as recommended by staff ([Exhibit 6.4](#)).

ADMINISTRATIVE SESSION**Executive Director's Report**

Yvette M. Stowers, Executive Director, reported the status of pending and upcoming organizational issues.

Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time for the Counties of Amador, El Dorado, Humboldt, Lassen, Placer, Tehama, and Yuba to complete and submit the Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 6.5](#)).

Tuesday, June 28, 2022

The Board recessed at 11:00 a.m. and reconvened at 11:09 a.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

Lisa Renati, Chief Deputy Director, reported the status of operational priorities.

Lisa Renati, Chief Deputy Director, reported the status of agency projects related to the implementation and action plan for Proposition 19 ([Exhibit 6.6](#)).

Lisa Renati, Chief Deputy Director, provided a quarterly report on the status of the BOE budget for Fiscal Year 2021/2022.

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report regarding the special taxes workload, including approximate revenues and numbers of accounts in each program.

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on workload of the Taxpayers' Rights Advocate Office, and reported on Proposition 19 education and outreach ([Exhibit 6.7](#)).

The Board recessed at 12:14 p.m. and reconvened at 1:02 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

BOARD MEMBER REQUESTED MATTERS

Ms. Cohen made introductory remarks regarding a special presentation on the California Mortgage Relief Program ([Exhibit 6.8](#)).

California Housing Finance Agency: California Mortgage Relief Program

Speaker: Rebecca Franklin, President, California Mortgage Relief Program, and Director of Enterprise Risk Management and Compliance, California Housing Finance Agency ([Exhibit 6.9](#))

Tuesday, June 28, 2022

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

David Yeung, Deputy Director, Property Tax Department, reported the status of pending and upcoming projects, activities, and departmental issues, including the Property Tax Department's Proposition 19 implementation actions and guidance.

Patricia Lumsden, Chief, County-Assessed Properties Division (CAPD), reported the status of Letters to Assessors ([Exhibit 6.10](#)), Appraisal Training and Certification Program, and Assessment Practices Surveys Program.

Jack McCool, Chief, State-Assessed Properties Division (SAPD), reported the status of pending and upcoming projects and activities for the Division.

Holly Cooper, Principal Property Appraiser, CAPD, reported the status of the Welfare Exemption Process Improvement Project.

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, reported upcoming legislative deadlines and reviewed the status of legislative bills ([Exhibit 6.11](#)).

BOARD MEMBER REQUESTED MATTERS (CONTINUED)**Property Tax Abatement Board Work Group Update**

Ms. Cohen and Mr. Vazquez provided an update on the strategy and proposed plan to convene the Property Tax Abatement Work Group ([Exhibit 6.12](#)).

PUBLIC POLICY HEARINGS**Proposition 19 Implementation**

Ms. Cohen invited persons to address the Board regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*, but none provided comment.

Tuesday, June 28, 2022

Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings

Ms. Cohen invited persons to address the Board regarding the impact of public calamities on property tax administration: county boards of equalization/assessment appeals boards (AAB) remote hearings, but none provided comment.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward. One member of the public addressed the Board in writing.

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 3:11 p.m. and reconvened immediately in closed session with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

CLOSED SESSION

The Board met to discuss pending litigation (Gov. Code, § 11126(e)).

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 3:54 p.m. in open session with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

CLOSING

The Board adjourned at 4:01 p.m. in memory of: David R. Doerr, Chief Tax Consultant, California Taxpayers' Association, and author of *California's Tax Machine: A History of Taxing and Spending in the Golden State*; Captain John J. Sax, MV-22B Osprey Pilot, U.S. Marine Corps; and Lew Uhler, Attorney, President of the National Tax Limitation Committee, Founder of the American Legislative Exchange Council, and then-Governor Ronald Reagan's Director of the Office of Economic Opportunity and Chair of the Governor's Tax Reduction Task Force.

The foregoing minutes are adopted by the Board on September 27, 2022.