

Tuesday, August 30, 2022

The Board met at 450 N Street, Sacramento, at 10:04 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

Members made opening remarks congratulating, Justice Patricia Guerrero, the first Latina to serve as the Chief Justice of California.

### PUBLIC HEARINGS

#### Taxpayers' Bill of Rights Hearing

Lisa Thompson, Taxpayers' Rights Advocate, made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution ([Exhibit 8.1](#)).

Exhibits to these minutes are incorporated by reference.

Mary Cichetti, Clerk, Board Proceedings invited the following individuals to provide comments and Lisa Thompson, Taxpayers; Rights Advocate, responded to each comment:

Speakers: Hon. Leslie Morgan, President, California Assessors' Association (CAA);  
and Shasta County Assessor-Recorder  
Brenda Goodrich, Director, Commercial Property Tax, Ryan, Northern  
California, and Treasurer, California Alliance of Taxpayer Advocates  
(CATA)  
Suzanne Carlos, San Jose, Santa Clara County ([Exhibit 8.2](#))  
Jane van Tamelen ([Exhibit 8.3](#))  
Jeannie Kilroy  
Gina Tse Louie, San Francisco, San Francisco County ([Exhibit 8.4](#))  
Kate Ledbetter, Santa Barbara, Santa Barbara County ([Exhibit 8.5](#))  
Gina Rodriguez, Principal Advocacy Service Practice, Ryan, LLC  
([Exhibit 8.6](#))

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Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from the following individuals and Lisa Thompson, Taxpayers; Rights Advocate, responded to each comment:

Robin Werber Armandopur, Pacific Palisades, Los Angeles County  
[\(Exhibit 8.7\)](#)

Lilly T. Lim, Retired Senior Citizen, Los Altos, Santa Clara County  
[\(Exhibit 8.8\)](#)

Robert E. Leidigh and Barbara J. Leidigh, Davis, Yolo County  
[\(Exhibit 8.9\)](#)

Wendy Corn, Marina, Monterey County [\(Exhibit 8.10\)](#)

James DePasquale, Chairman and President, California Alliance of  
Taxpayer Advocates [\(Exhibit 8.11\)](#)

Concerned Tax Agent [\(Exhibit 8.12\)](#)

The Board recessed at 12:28 p.m. and reconvened at 1:17 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from the following individuals and Lisa Thompson, Taxpayers; Rights Advocate, responded to each comment:

Denise Conway, ACT Holding, Inc [\(Exhibit 8.13\)](#)

Shari P., Santa Monica, Los Angeles County [\(Exhibit 8.14\)](#)

Matthew Chan, Hayward, Alameda County [\(Exhibit 8.15\)](#)

Anonymous [\(Exhibit 8.16\)](#)

Gemma Corfield, Santa Monica, Los Angeles County [\(Exhibit 8.17\)](#)

Laurie Snyder, Santa Monica, Los Angeles County [\(Exhibit 8.18\)](#)

S.P., Santa Monica, Los Angeles County [\(Exhibit 8.19\)](#)

Fara Presto Cha, San Mateo, San Mateo County [\(Exhibit 8.20\)](#)

Anonymous [\(Exhibit 8.21\)](#)

Anonymous [\(Exhibit 8.22\)](#)

Gordon Chin, Oakland, Alameda County [\(Exhibit 8.23\)](#)

Anonymous, Santa Monica, Los Angeles County [\(Exhibit 8.24\)](#)

Anonymous [\(Exhibit 8.25\)](#)

Anonymous [\(Exhibit 8.26\)](#)

Jane W. Koehler [\(Exhibit 8.27\)](#)

Charles B Silva, Silva Brewing, Paso Robles, San Luis Obispo County  
[\(Exhibit 8.28\)](#)

David Frankville, San Diego, San Diego County [\(Exhibit 8.29\)](#)

Ann Greenspun, Retired RN, Santa Monica, Los Angeles County  
[\(Exhibit 8.30\)](#)

Katherine Dreyfuss, Santa Monica, Los Angeles County [\(Exhibit 8.31\)](#)

Michael K Stevens, San Jose, Santa Clara County [\(Exhibit 8.32\)](#)

Anonymous [\(Exhibit 8.33\)](#)

Rod Davenport, Wilton, Sacramento County [\(Exhibit 8.34\)](#)

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Paul Bartke, Burlingame, San Mateo County ([Exhibit 8.35](#))  
Marcus Crawley, President, Alameda County Taxpayers' Association  
([Exhibit 8.36](#))  
Gin Ling Fuh ([Exhibit 8.37](#))  
Mary Fegraus, Laguna Beach, Orange County ([Exhibit 8.38](#))  
Laurie Winters, Santa Monica, Los Angeles County ([Exhibit 8.39](#))  
Gina ([Exhibit 8.40](#))  
Phillip Reed ([Exhibit 8.41](#))  
Laurie Kum, Millbrae, San Mateo County ([Exhibit 8.42](#))  
Anonymous ([Exhibit 8.43](#))  
Sheri Silverton, Santa Monica, Los Angeles County ([Exhibit 8.44](#))  
Laurie Winters, Santa Monica, Los Angeles County ([Exhibit 8.45](#))  
John Powell, Coutlerville, Mariposa County ([Exhibit 8.46](#))  
Laura Effel, Larkspur, Marin County ([Exhibit 8.47](#))  
Carolyn J. Pecho, La Puente, Los Angeles County ([Exhibit 8.48](#))  
Michell Mojas, San Carlos, San Mateo County ([Exhibit 8.49](#))  
Alice Wissing, Santa Barbara, Santa Barbara County ([Exhibit 8.50](#))  
Aguilar Maria, Gilroy, Santa Clara County ([Exhibit 8.51](#))  
Barbara Brunasso, Sunnyvale, Santa Clara County ([Exhibit 8.52](#))  
Rachel Rehmet ([Exhibit 8.53](#))  
Jim Louie ([Exhibit 8.54](#))  
Becky Lee, Retired, San Francisco, San Francisco County ([Exhibit 8.55](#))  
Olly Ludwig, JDF LLC, Capistrano Beach, Orange County ([Exhibit 8.56](#))  
Carol Hambarian, Whittier, Los Angeles County ([Exhibit 8.57](#))  
Turi Altavilla, Los Angeles County ([Exhibit 8.58](#))  
Jonathan Green ([Exhibit 8.59](#))  
Chaunchy F. McKearn, Managing Member, Santa Monica Mountains  
Farmstead, LLC, Thousand Oaks, Los Angeles County ([Exhibit 8.60](#))  
Judith K. Walters ([Exhibit 8.61](#))

The Board recessed at 3:23 p.m. and reconvened at 3:45 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Mr. Epolite present.

## CHIEF COUNSEL MATTERS: RULEMAKING

### Property Tax Rule 462.520

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers* ([Exhibit 8.62](#)).

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Action: Upon motion of Ms. Cohen, 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 publish amendments to Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, and to certify amendments previously made via the emergency rulemaking process, making them permanent as recommended by staff.

### **Property Tax Rule 462.540**

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers* ([Exhibit 8.63](#)).

Action: Upon motion of Ms. Cohen, 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 publish amendments to Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*, and to certify amendments previously made via the emergency rulemaking process, making them permanent as recommended by staff.

## **ADMINISTRATIVE SESSION**

### **Executive Director’s Report**

Yvette M. Stowers, Executive Director, reported the status of pending and upcoming organizational issues and the Proposition 19 Implementation Report. ([Exhibit 8.64](#))

Yvette M. Stowers, Executive Director, made introductory remarks regarding new Board Meeting Minutes Guidelines and presented for Board adoption the Board Meeting Minutes of May 24, 2022 ([Exhibit 8.65](#)), June 28, 2022 ([Exhibit 8.66](#)), and July 26-27, 2022 ([Exhibit 8.67](#)).

The Board postponed adoption of the Board Meeting Minutes of May 24, 2022, June 28, 2022, and July 26-27, 2022, to the September meeting.

### **Taxpayers’ Rights Advocate Office’s Report**

Due to time constraints, the Taxpayer’s Rights Advocate Office’s report ([Exhibit 8.68](#)) was postponed until next month.

### **Property Tax Deputy Director’s Report**

Due to time constraints, the Property Tax Deputy Director’s report ([Exhibit 8.69](#)) was postponed until next month.

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**Legislative, Research & Statistics Division Chief's Report**

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, reported on upcoming legislative deadlines and reviewed the status of legislative bills impacting the BOE. ([Exhibit 8.70](#))

**Board Member Requested Matters**

Mr. Gaines and Mr. Schaefer introduced the speakers who discussed ideas to create effective branding and communications strategies for the State Board of Equalization as it pertains to Goal 4, *Agency-Wide Branding Campaign*, of the Board Members' Strategic Plan.

Speakers: Matt Cox, Chief Deputy, First District  
Gary Gartner, Chief Deputy, Fourth District

**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*.

Speakers: Maria Blase ([Exhibit 8.71](#))  
Natalie Vanderburg

**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.

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Speakers: Paul C. Ballard  
Matthew Rakela ([Exhibit 8.72](#))  
Barbara Brunasso

The Board recessed at 5:02 p.m.

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

**Wednesday, August 31, 2022**

The Board met at 450 N Street, Sacramento, at 3:58 p.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.

**BOARD MEMBER REQUESTED MATTERS (CONTINUED)**

**Property Tax Abatement Board Work Group Report**

There was nothing to report.

**CLOSING**

The Board adjourned at 4:02 p.m. in memory of Carmen Ramirez, Chair, Ventura County Board of Supervisors.

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