



ANTONIO VAZQUEZ
BOARD MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: December 11, 2022

To: Malia M. Cohen, Chair
Mike Schaefer, Vice Chair
Ted Gaines, Board Member, First District
Betty T. Yee, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: **December 13, 2022, Board Meeting Agenda, Item L.1.a., Term End Review and Looking Forward to 2023.**

The purpose of this memo is to commend the Board and staff for their collaborative, dedicated, and unselfish efforts to achieve some phenomenal accomplishments in the past four years, and to thank State Controller Betty Yee for her outstanding service and Chair Cohen for her energy and leadership in pursuing some critically important statewide initiatives. Continuing our strong relationship with Chair Cohen in 2023 as our new State Controller and forging a new relationship with the Board Member-elect, Sally Lieber, of the Second District is a privilege for the Board and the state.

I am humbled as I look back to our start in January 2019: newly elected, no established relationships with each other or with the BOE Executive Director or agency staff and facing a great many unfamiliar and unknown challenges to try to carry out our constitutional duties. But three character qualities of the Board collectively emerged, resulting in the successes that we can measure today.

First, it seemed to me that we each individually committed to meet the expectations of the public who elected us and the laws that governed our actions. Whether it was through Controller Yee's Governance Policy proposal, my Strategic Plan proposal, Member Cohen's Townhall Plan for each District, or many other initiatives, all Members were fully determined to achieve our collective goals – even if that meant some of our own individual aspirations had to stay on the back burner. Overarching all issues or differences of opinion, we have been willing to build and preserve our unity as a constitutionally elected Board and maintain our mutual respect for each other.

Secondly, we took every opportunity to establish and guarantee successful relationships with our external partners at every level:

1. When seeking solutions to the property tax appraisal work force shortfall, for example, Member Cohen and Member Gaines put in extra hours to collaborate with community colleges and the State Department of Education to bring forward key concepts and data, and all Members worked closely with their assessors to help carve out meaningful options.
2. When the COVID-19 shelter in place restrictions were announced, not only did the Members respond by immediately convening remote Board hearings, but we often doubled up and held emergency sessions to meet the needs of taxpayers, assessors, and the County Appeals Boards, all of whom were facing procedural deadlines that would critically impact taxes and revenue. Board Members worked tirelessly to secure an Executive Order from the Governor and thereafter the Legislature to extend deadlines.
3. Similarly, when Proposition 19 passed, the Board held back-to-back public policy hearings to address hundreds of confused and angry taxpayers regarding its impact; while Members simultaneously worked in close collaboration with the Executive Director and Chief Counsel on emergency regulations and with numerous Legislators for meaningful and detailed statutory provisions for its implementation.


Finally, every Member developed immeasurable respect for the BOE Executive Director, the management and all staff. Even as we were sworn into office, we learned that the culture of BOE is built on the employees' hard work, years of accumulated knowledge, and dedication to our common purpose. We became ardent advocates for employee training, enhanced classification and promotional opportunities, and recruitment of additional staff to help share the workload. We learned to rely on their expertise – everything from establishing a Proposition 19 “helpline” and website banner, to the development of emergency property tax rules to implement Proposition 19, to educational tools like taxpayer fact sheets. Looking back today, I realize how deeply appreciative I am of their faithful commitment to our shared mission – they make fair, effective, and efficient tax administration for our state a reality.

With such strong and collaborative relationships among us, I am most grateful to have the privilege of working with this Board for another term. I look forward to Board Member-elect Lieber joining us in 2023; and with her ideas and input, I am excited to continue our progress on our major initiatives:

1. Continue our *Property Tax Abatement Work Group* hearings to review the board work group report and drill down with county assessors and city and county housing agencies to develop recommendations for practical action items, enhancing property tax abatements and exemptions to meet statewide low and moderate income housing needs and help close California's housing gap.
2. Reconvene our *Property Tax Workforce Planning Work Group* in partnership with the assessors to further develop educational opportunities, recruitment, and training in property tax appraisal. As Chair Cohen stated in her November 14, 2022, memo on Item L.1.a., we need to develop an initiative to assist both assessors' offices and the BOE in building a pipeline of skilled talent needed now and in future years. Recruitment efforts to get potential hires to enroll in appraisal and property tax college courses are still a challenge.

3. Follow up with the *Assessment Appeals Board Remote Hearing Work Group* and the *Property Tax Workforce Planning Work Group*, in partnership with the *California Assessors Association (CAA)* and the *California Association of Clerks and Elections Officials* to secure funding for their technology needs.
 - a. Possibly consider establishing a *Property Tax Technology Work Group* to work with assessors and the clerks to address their specific needs for technology enhancements across all areas. As Chair Cohen mentioned in her November 14, 2022, memo, the State budget included a \$30 million technology investment over three years to assessors to assist in performing property tax assessments. Technology may also include promoting remote work environments for a fully engaged workforce, measurable productivity, and high performing teams.
 - b. Also, consider enlisting assistance from county boards of supervisors who have already invested in robust technology to conduct assessment appeals remotely (e.g., Los Angeles County Assessment Appeals Portal) and agreed to share it with others.
4. Continue property tax training and education efforts where “gaps” have been identified by the Board. For example, provide local assessment appeals training, as well as other “nuts & bolts” training (on valuation, change in ownership, Proposition 19, exemptions, etc.) for county counsels, through the *County Counsels’ Association of California*.
5. Continue collaboration with the Executive Director and the CAA to develop concepts for legislative solutions – for example, addressing low/moderate income housing challenges – and further explore and develop solutions for streamlining welfare exemption processing and procedures both at the state and local level.

Thank you all for an inspiring first term; I look forward to 2023.


ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

cc: Ms. Kari Hammond, Chief Deputy, Office of Member Antonio Vazquez
Ms. Regina Evans, Chief Deputy, Office of Chair Malia M. Cohen
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Mike Schaefer
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Anthony Epolite, Deputy State Controller
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