



ANTONIO VAZQUEZ
BOARD MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: January 12, 2023

To: Mike Schaefer, Vice Chair
Ted Gaines, Board Member, First District
Sally Lieber, Board Member, Second District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: **January 24, 2023, Board Meeting Item L.1.a. – Proposal for Assessment Appeals Board Training Course to be Offered through the County Counsels Association of California.**

Background.

Honorable Vice Chair and Members, we briefly discussed at the December Board meeting our intent to consider a proposal for the development of a training course for county counsels through the *County Counsels' Association of California*, on Assessment Appeals Board (AAB) procedures, BOE Rules, legal issues, etc. Member Cohen brought it to our attention in her December 8, 2021, memo. <https://www.boe.ca.gov/meetings/pdf/2021/121421-L1a-Issues-Sec-Dist-Assrs.pdf>

I also asked that we move it forward for discussion and a possible decision this month, in my memo dated December 12, 2022. <https://boe.ca.gov/meetings/pdf/2022/121322-L1a-Term-Highlights.pdf>

Purpose/Issue.

As a statewide elected body and a tax agency tasked with specific duties, we are accountable to the people to provide accurate, factual, and impartial information about all matters within our subject matter jurisdiction, including but not limited to prescribing rules and regulations to govern local boards of equalization when equalizing and assessors when assessing. (Gov. Code Sec. 15606 (g)). In addition, Government Code Section 1624.01 requires the Board to conduct a *training course* for each person newly selected or newly appointed as a member of an AAB and

to ensure that such training (described in Section 1624.02(a)) is completed prior to the commencement of said person's term on the AAB, or as soon as possible within one year.¹ The course must include an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules; and it is developed in consultation with county boards of supervisors, AAB administrators, assessors, and local property taxpayer representatives.

The law does not require the Board to conduct such a course for county boards of equalization or for the attorneys or staff of either the AABs or county boards. However, we have a long history of providing educational opportunities and training among the counties, all their staff, and stakeholders relevant to property tax and assessment appeals matters. Our reason is that training and information advances equity for all, so that all parties "receive an adequate, impartial hearing of any appeal regarding that property".²

Therefore, this proposal to extend the opportunity for voluntary assessment appeals training (through the *County Counsels' Association*) to county counsels who may advise AABs or county boards of equalization is consistent both with the spirit of the law and our stated goals for the assessment appeals hearing process.

Proposal.

The proposal for the BOE to provide a voluntary training course on AAB matters to county counsels was initially made at one or more of the AAB Remote Hearings Public Policy Work Group hearings in 2021 and 2022 by county and/or taxpayer representatives. Mr. Thomas Parker, County of Los Angeles Senior Deputy County Counsel and Senior Counsel for the eight Los Angeles County Assessment Appeals Boards, suggested that it could be offered through the *County Counsels' Association* at the Association's conferences to provide an educational opportunity that is currently unavailable.

More recently, Mr. Parker contacted my office and offered to prepare the course curriculum, consisting of a detailed outline and list of materials, and submit them for review to the BOE Executive Director. I am advancing the proposal, subject to the requirement that BOE staff reviews and approves the curriculum, and that the curriculum is made publicly available and presented to the Board at a public meeting for discussion and Board approval. The course would be designed to cover BOE Property Tax Appeals Rules 301 through 326 (including the rights of taxpayers), common procedural problems that tend to arise, and the role of the county counsel –

¹ The training course must be conducted by either the State Board of Equalization or by the county, at the county's option.

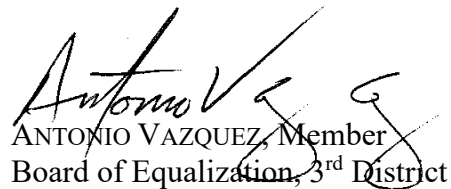
² Forward to Assessment Appeals Manual (2003), "In the administration of the property tax in California, achieving equity in the equalization process requires two elements. First, the taxpayer and the appeals board should have as much relevant information as possible ... Second, all parties must receive an adequate, impartial hearing of any appeal regarding that property. ... This manual is provided by the State Board of Equalization as an informational resource for members of local boards of equalization and assessment appeals boards throughout the state and is intended to advance standardization of assessment appeals practices within California."

which is to be unbiased, neutral, and objective in advising an AAB or a county board of equalization.

Time Frame and Next Steps.

Since the deadline for the presentation of the course at the *Annual County Counsels Association Conference* is in May 2023, the schedule for its review and ultimate approval should occur during the next three months. Mr. Parker will discuss further details regarding the schedule and next steps under this agenda item on January 24, 2023.

I am encouraged and grateful that the Los Angeles County Counsel and the *County Counsels' Association* are willing to partner in this initiative. If this effort proves successful and is well received by the *County Counsels' Association*, I would like to see us help develop an additional course focusing on Property Tax Law Problems & Solutions that covers some of the more complex issues involved in valuation, change in ownership, Proposition 19, exemptions, etc.


ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member Antonio Vazquez
Mr. Cody Petterson, Chief Deputy, Office of Chair Mike Schaefer
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Gary Gartner, Chief Deputy, Office of Member Sally Lieber
TBD, Deputy State Controller
Ms. Yvette Stowers, Executive Director
Mr. Henry Nanjo, Chief Counsel
Ms. Dawyn R. Harrison, Interim County Counsel, County of Los Angeles
Mr. Thomas Parker, Senior Deputy County Counsel, County of Los Angeles