

# 2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, January 24, 2023

The Board convened at 450 N Street, Sacramento, at 10:00 a.m., with Mr. Schaefer, Vice Chair, Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Ms. Cohen present.

## **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Schaefer.

## **ANNOUNCEMENTS**

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other Boardroom procedures.

## **CHIEF COUNSEL MATTERS**

Henry D. Nanjo, Chief Counsel, made introductory remarks regarding Organization of the Board and its vote to elect a new Board Chair and Vice Chair.

Mr. Schaefer opened the floor to nominations for Chair. Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Schaefer were nominated for Board Chair. Upon close of nominations, roll was called for the election of Board Chair. Votes were cast as follows:

Mr. Schaefer voted to elect Mr. Schaefer  
Mr. Gaines voted to elect Mr. Gaines  
Ms. Lieber voted to elect Mr. Vazquez  
Mr. Vazquez voted to elect Mr. Vazquez  
Ms. Cohen voted to elect Mr. Vazquez

**ACTION:** The Board elected Mr. Vazquez to serve as Board Chair, effective immediately.

Mr. Vazquez opened the floor to nominations for Vice Chair. Ms. Lieber and Mr. Schaefer were nominated for Board Vice Chair. Upon close of nominations, roll was called for the election of Board Vice Chair. Votes were cast as follows:

Mr. Vazquez voted to elect Ms. Lieber  
Ms. Lieber voted to elect Ms. Lieber  
Mr. Gaines voted to elect Ms. Lieber  
Mr. Schaefer voted to elect Ms. Lieber  
Ms. Cohen voted to elect Ms. Lieber

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**ACTION:** The Board elected Ms. Lieber as Board Vice Chair, effective immediately.

The Board recessed at 10:36 a.m. and reconvened at 10:49 a.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9.

### **SPECIAL INTRODUCTIONS**

Members introduced their respective new and returning Chief Deputies and Assistants.

### **ADOPTION OF THE BOARD MEETING MINUTES**

Mary Cichetti, Clerk, Board Proceedings and Support Services Division, presented the minutes for adoption.

**ACTION:** Upon motion of Ms. Lieber, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Gaines, Mr. Schaefer, and Mr. Emran voting yes, Ms. Lieber abstaining, the Board adopted the Board Meeting Minutes of December 13, 2022, as presented.

### **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

### **EXECUTIVE DIRECTOR MATTERS**

Yvette M. Stowers, Executive Director, reported the status of pending and upcoming organizational issues. Ms. Stowers reflected on agency accomplishments of 2022, provided some highlights of the Governor's proposed Fiscal Year 2023/2024 State Budget, and provided information on holding Board Meetings outside of the Sacramento area.

Lisa Renati, Chief Deputy Director, reported the status of operational priorities and the BOE budget for the current fiscal year.

The Board recessed at 12:35 p.m. and reconvened at 1:14 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

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Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications ([Exhibit 1.1](#)).

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on workload of the Taxpayers' Rights Advocate Office ([Exhibit 1.2](#)).

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload.

David Yeung, Deputy Director, Property Tax Department, reported the status of pending and upcoming projects, activities, and departmental issues including a quarterly report on Assessment Practices Surveys.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, reported the status of Letters to Assessors ([Exhibit 1.3](#)), and the Appraisal Training and Certification Program.

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

Lisa Renati, Chief Deputy Director, provided a quarterly report regarding the Special Taxes workload. Ms. Renati also provided an update on administrative, and program related legislative bills impacting the BOE.

### **BOARD MEMBER REQUESTED MATTERS**

Mr. Vazquez requested that these matters be postponed to the February meeting.

**ACTION:** Upon motion of Mr. Schaefer, seconded by Mr. Emran and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voting yes, the Board postponed the following matters to the February meeting: *Proposal for Assessment Appeals Board Training Course to be Offered Through the County Counsels' Association of California; Proposal to Reconvene: Property Tax Workforce Planning Board Work Group; and Proposal to Reconvening Board Work Group: Property Tax Abatement Board Work Group on Affordable Housing.*

### **CLOSING**

Members made closing remarks.

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The Board adjourned at 2:45 p.m. in memory of the victims of recent gun violence in Monterey Park and Half Moon Bay, and in recognition of the survivors, their families, first responders, law enforcement and caregivers, in memory of Martin Luther King Jr., Winston Churchill, Melena Ose, and David Crosby, and in remembrance of the Holocaust.

The foregoing minutes are adopted by the Board on February 22, 2023.