



**ANTONIO VAZQUEZ**  
BOARD MEMBER  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** February 17, 2023

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

**From:** Antonio Vazquez, Chairman

**Re:** February 22, 2023, Board Meeting Item L.2.a. – Revised Proposal for Assessment Appeals  
Board Training Course through the County Counsels Association of California.

**Purpose/Issue.**

Honorable Members, based on the February 15, 2023 comments and remarks of Mr. Thomas Parker, County of Los Angeles Senior Deputy County Counsel, <https://www.boe.ca.gov/meetings/pdf/2023/022223-AAB-Training-Parker.pdf> (to be read into the record), this is a revised request to consider his offer to assist in the production of a draft AAB county counsel training course covering Property Tax Rules 301-326, for review by the Board's Legal Department staff and for final review by the Board, after which the course will be made available to county tax counsels through the *County Counsels' Association of California*.

**Background.**

Although the Board and the counties are not mandated to conduct a course for county boards of equalization or AAB attorneys, as required by Revenue and Taxation Code Section 1624.01 for newly appointed AAB members, we have a long history of providing education and training among the counties, their staff, and stakeholders on property tax and assessment appeals matters. Such training advances equity for all, so that every party may "receive an adequate, impartial hearing of any appeal regarding that property."<sup>1</sup>

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<sup>1</sup> 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

This proposal was initially made during the AAB Remote Hearings Public Policy Work Group hearings in 2021 and 2022 by county and taxpayer representatives. Also, in her Memo to the Board on December 8, 2021, now State Controller Malia Cohen brought to our attention training requests by various Second District assessors to assist them in providing an opportunity for county counsels to gain further knowledge, expertise and guidance on complex property tax issues. <https://www.boe.ca.gov/meetings/pdf/2021/121421-L1a-Issues-Sec-Dist-Assrs.pdf>.

### **Proposal.**

I am proposing that we accept Mr. Parker's offer to voluntarily assist in the production of the draft AAB county counsel training materials covering Rules 301-326 and support his effort by requesting review of the materials by the Board's Legal Department and Property Tax Department staff. After such review, I will work with the Executive Director to schedule a full hearing to allow public input and discussion with all stakeholders prior to any Board approval.

Mr. Parker is not proposing any recommendation or timeline for the project; but suggests that the Board set a reasonable time that will allow him to carry out his assignments from the County of Los Angeles as they arise. In terms of use of the course, Mr. Parker has been authorized by the *County Counsels' Association* to state that "any AAB county counsel training produced by the Board will be made available to county tax attorneys for their review and reference." The Association will not "direct" or mandate that it be used at a specific conference, as that decision is determined by the individuals involved in setting up the conference agendas. The training course will remain under the ownership of the Board.

### **Time Frame and Next Steps.**

I am proposing we authorize Mr. Parker to proceed with the development of the training course based on a timeline that is reasonable and workable for his schedule. Once he is ready for BOE review of his material, I will work with our Executive Director and the Legal and Property Tax Departments to schedule review and determine a timetable. I will then ask the Board to set a hearing date to allow public discussion with our stakeholders prior to any approval. If Mr. Parker is available for our March 23-24, 2023, Board meeting, I will ask if he can provide us with an update at the time.

I am grateful to the Los Angeles County Counsel for allowing Mr. Parker offer his time to work on this project and to the *County Counsels' Association* for confirming their willingness to make it available to county tax counsels.

ANTONIO VAZQUEZ, Member  
Board of Equalization, 3<sup>rd</sup> District

A handwritten signature in black ink, appearing to read "Antonio Vazquez", with a stylized flourish at the end.

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."

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez  
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber  
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines  
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer  
Mr. Hasib Emran, 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



**ANTONIO VAZQUEZ**  
CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** February 10, 2023

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

**From:** Antonio Vazquez, Chairman

**Re:** **February 22-23, 2023, Board Meeting Item L.2.a. – Proposal for Assessment Appeals Board Training Course to be Offered through the County Counsels Association of California.**

**Purpose/Issue.**

Honorable Members, this is a request to consider a proposal for the development of a training course for county counsels to be offered through the *County Counsels' Association of California* on Assessment Appeals Board (AAB) procedures and BOE Rules, and to schedule a review and possible approval of the course content outline for the Board Meeting on March 23, 2023.

**Background.**

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)). Revenue and Taxation Code Section 1624.01 requires the Board or the county to conduct a *training course* for each person newly selected or newly appointed as a member of an AAB, who must complete such training prior to the commencement of said person's term on the AAB, or as soon as possible within one year. The course (described in Section 1624.02(a)) 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.<sup>1</sup>

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

Although 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, 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.”<sup>2</sup> The proposal for the BOE to provide a voluntary training course on AAB matters to county counsels was initially made during several the AAB Remote Hearings Public Policy Work Group hearings in 2021 and 2022 by county and taxpayer representatives. Also, in her Memo to the Board on December 8, 2021, Chair Malia Cohen (now State Controller) brought to our attention training requests by various assessors in the Second District, who that we help ensure that county counsels possess the knowledge and expertise to provide guidance on complex property tax issues. <https://www.boe.ca.gov/meetings/pdf/2021/121421-L1a-Issues-Sec-Dist-Assrs.pdf>.

This proposal to extend the opportunity for voluntary assessment appeals training 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.**

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 the course could be offered through the *County Counsels' Association* at the Association's conferences to provide an educational opportunity that is currently unavailable. He also volunteered to prepare the course outline and submit it to the Board for approval and to teach the course at the *Annual County Counsels Association Conference on Taxation* in May.

I am advancing the proposal, subject to the requirement that BOE staff reviews and approves the course curriculum prepared by Mr. Parker, and that the curriculum is made publicly available and presented to the Board at a public meeting for discussion and Board approval. The course will be designed to cover BOE Property Tax Appeals Rules 301 through 326, which includes hearing and evidentiary procedures and processes, the rights of the parties, and the role of the county counsel – which is to be unbiased, neutral, and objective in advising an AAB or a county board of equalization.

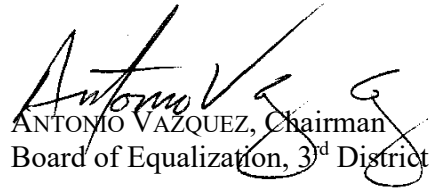
### **Time Frame and Next Steps.**

Since the deadline for the presentation of the course at the *County Counsels Association Conference* is in May, I am suggesting that we schedule our review for our March 23, 2023, Board meeting.

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<sup>2</sup> 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.”

I am encouraged and grateful to the Los Angeles County Counsel for authorizing Mr. Parker to make this contribution and to the *County Counsels' Association* for their willingness to host this course. If possible, 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, and exemptions, in the future.

  
ANTONIO VAZQUEZ, Chairman  
Board of Equalization, 3<sup>rd</sup> District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez  
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber  
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines  
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