



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: March 22, 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: March 22, 2023, Board Meeting Item L.2. – Agenda Structure Update

Background

The purpose of the Public Agenda Notice is to clearly inform the public of the Board's business and facilitate public engagement. Under the Bagley Keene Open Meetings Act an elected state body is required to allow members of the public to attend and participate as fully as possible in a state body's discussions and decision-making processes. (Gov. Code section 11120; 103 Ops. Cal. Atty. Gen. 42). Thus, the agenda notice requirements are based on state policy that the people must be informed so they can keep control over their government.

The current Board Meeting Public Agenda Notice (PAN) template is a static document organized by alphabetic letter (letter A through O) with the same corresponding topics month to month regardless of whether the matter will be considered during a meeting. For example, the first item on every PAN is "A. Special Taxes Appeals". If there is no appeal for the month, the item is listed as "A. Special Taxes Appeals Hearings with the notation "(None Scheduled)". The PAN in use today was designed before the Board modernized their public meetings to allow virtual participation by the public and stakeholders.

Under the direction of Executive Director, the Board Proceedings Division (BPD) researched agendas from local and statewide bodies to review examples of modern agenda formats. My office also conducted a similar review. Based on the reviews and the duties and responsibilities of the Board of Equalization, I propose changes to Board's Public Agenda Notice to reflect our modernization efforts and to provide further clarity to the public we serve. However, I am open to your input and any additional suggestions you may have during our discussion of this matter.

Proposed Recommendations:

1. The recommendation is for BOE to separate the Notice and the Agenda.

The PAN is comprised of two items combined on one single document:

- a. Notice: Informs the public of the date, time, and location of the meeting, how to participate in the meeting, reasonable accommodation, etc.
- b. Agenda: Details the work of the Board including constitutional matters.

Currently, any time an update or change is made to the agenda, a completely new updated PAN is issued. This often causes confusion by the public as to whether the day and time of the meeting has changed. Separation of these items into separate documents will provide clarity and ensure the public is aware of the Board's business. Our extensive research of the Notice and Agendas for other state agencies, including the Franchise Tax Board, and elected bodies such as county board of supervisors, revealed that these items separated.

The existing format and verbiage of the 'notice' will remain the same and will be posted on the Board's Website at the same time as the agenda is posted. If an agenda is later updated, then only the agenda will need to be revised and re-posted to the website. It should be noted that separating the notice from the PAN, meets Bagley-Keene requirements.

2. The recommendation is that all matters before the Board on the existing Board Meeting Agenda Template remain, but a change in how these matters are organized and the means of identification of each item is suggested.

BOE uses a Board Meeting Agenda Template to identify and organize the matters brought to the Board of Equalization. Under the new plan, each monthly agenda would be organized using a numerical sequence and the following nine (9) sections:

- *Call to Order*
- *Public Comments on Matters Not on the Agenda*
- *Consent Agenda*
- *Tax Program Matters*
- *Chief Counsel Matters*
- *Executive Director's Reports*
- *Board Member Matters and Initiatives*
- *Public Policy Hearings*
- *Closed Session*

Guidelines previously adopted as "*L – Board Member Matters*" and "*M – Public Policy Matters*", will be placed toward the end of every agenda, but be organized differently on the template using the sections "Board Member Matters and Initiatives" and "Public Policy Hearings".

A Board Meeting Agenda organized by topic and number allows a consecutive listing of only those items before the Board. This change means that a topic without any business would not be listed or numbered. This allows the public to easily understand the items to be discussed. For example, if there are no Special Taxes Appeals Hearings scheduled, then there would be no mention of this item on the agenda under *Tax Program Matters*.

Attached to this memo is [Exhibit A](#) which displays the March 2023 meeting agenda in the proposed new format.

Exhibit A

Alternate Agenda Format – March 2023

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Opening Remarks

Public Comments on Matters Not on the Agenda

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

Consent Agenda

1. Adoption of Board Meeting Minutes

[February 22, 2023 +](#)

Tax Program Matters

Other Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

2. AuditsMr. McCool
 - a. MCI Communications Services, Inc. (2274) 'CF'
 - b. MCImetro Access Transmission Services LLC (2372) 'CF'
 - c. U.S. TelePacific Corp. (7757) 'CF'
3. Land Escaped AssessmentsMr. McCool
 - a. Pacific Gas and Electric Company (0135) 'CF'
 - b. BNSF Railway Company (0804) 'CF'
 - c. Los Angeles SMSA Ltd., Partnership dba Verizon Wireless (2532) 'CF'
 - d. Cellco Partnership dba Verizon Wireless (2559) 'CF'
 - e. AT&T Mobile, LLC (2606) 'CF'
 - f. T-Mobile West, LLC dba T-Mobile (2748) 'CF'
4. Board Roll ChangesMr. McCool
 - a. 2022 Board Roll of State-Assessed Property 'CF'
 - b. 2020, 2021, and 2022 Board Roll of Private Railroad Cars 'CF'

Chief Counsel Matters (none scheduled)

Executive Director's Reports

5. Executive Director's Report Ms. Stowers
Report on the status of pending and upcoming organizational issues.
6. Operational Priorities.....Ms. Renati
Report on the status of operational priorities.
7. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
8. Property Tax Deputy Director's Report Mr. Yeung
Report on the status of pending and upcoming projects, activities, and departmental issues, including:
- Letters to Assessors +
 - Appraisal Training and Certification
 - State Assessed Property
9. Legislative, Research & Statistics Division Chief's Report.....Ms. Renati
Update on administrative and program related legislative bills impacting the BOE.

Board Member Matters and Initiatives

10. 2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors +Mr. Vazquez
Informational input from economists, property experts, and County Assessors for Board discussion and possible action related to economic trends that may have potential property tax assessment and valuation impacts in California in 2023.

Speakers: Hon. Jeffrey Prang, Los Angeles County Assessor

Oscar Wei, Deputy Chief Economist, California Association of Realtors

Jason M. Ward, Ph.D. Associate Director, RAND Center for Housing and Homelessness in Los Angeles; and Associate Economist and Professor, Pardee RAND Graduate School RAND Corporation

California Assessors Association

11. Presentation, overview, and discussion on 2023 Affordable Housing Legislation.....Mr. Vazquez

Perspectives on current affordable housing legislation potentially affecting property assessments, valuation, exemptions, and related processes for discussion and possible action.

- SB 4 (Wiener), Planning and zoning: housing development: higher education institutions and religious institutions
Speakers: Hon. Scott Wiener, Senator
California State Senate District 11
- SB 423 (Wiener), Land use: streamlined housing approvals: multifamily housing developments
Speakers: Hon. Scott Wiener, Senator
California State Senate District 11
- SB 320 (Skinner) Possessory Interests Housing Projects
Speakers: Hon. Jeffrey Prang, Los Angeles County Assessor
- SB 20 (Rubio) Joint Powers Agreements: Regional Housing Trusts
Speakers: TBD
- SB 734 (Rubio) Property Tax: Possessory Interests
Speakers: Hon. Jeffrey Prang, Los Angeles County Assessor
- SB 588 (Allen) Property Taxation: Exemption
Speakers: Ms. Susie Shannon, Policy Director – Housing is a Human Right / AIDS Healthcare Foundation
- AB 84 (Ward) Property Taxation: Welfare Exemption
Speakers: Hon. Christopher Ward, Assembly Member, California State Assembly District 78
TBD
- AB 1532 (Haney) Office conversion projects
Speakers: TBD

12. Agenda Structure Update.....Mr. Vazquez

Discuss recommended option(s) for Board Meeting Agenda template and procedures for Board modification and approval.

Public Policy Hearings (none scheduled)

Closed Session (none scheduled)

Adjourn