

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 40

Tuesday, June 27, 2023

The Board convened at 450 N Street, Sacramento, at 10:08 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

**ANNOUNCEMENTS**

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

**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.

**TAX PROGRAM MATTERS**

**Property Tax Program Nonappearance Matters: Board Roll Changes**

Mr. Emran left the Boardroom and Ms. Cohen entered.

2018, 2019, 2020, 2021, and 2022 State-Assessed Property Roll Changes

- |      |      |   |
|------|------|---|
| 2018 | 7956 | Telespan Communications, LLC,<br>Increase \$13,509 Unitary Personal Property in Tax Rate Area<br>000-001 due to Assessee reporting error.   |
| 2018 | 7956 | Telespan Communications, LLC<br>Increase \$11,919 Unitary Personal Property in Tax Rate Area<br>000-001 due to Assessee reporting error.  |
| 2018 | 7956 | Telespan Communications, LLC<br>Decrease \$6,278 Unitary Improvements and decrease \$19,150<br>Unitary Personal Property in Tax Rate Area 000-001 due to<br>Assessee reporting error. |

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 41

Tuesday, June 27, 2023

- 2019 7956 Telespan Communications, LL  
increase \$17,025 Unitary Personal Property in Tax Rate Area  
000-001 due to Assessee reporting error.
- 2019 7956 Telespan Communications, LLC  
Increase \$921 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2019 7956 Telespan Communications, LLC  
Increase \$50 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2019 7956 Telespan Communications, LLC  
Increase \$2,322 Unitary Personal Property in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2019 7956 Telespan Communications, LLC  
Increase \$972 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2019 7956 Telespan Communications, LLC  
Decrease \$5,724 Unitary Improvements and decrease \$15,566  
Unitary Personal Property in Tax Rate Area 000-001 due to  
Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Decrease \$111,225 Unitary Improvements and decrease  
\$147,277 Unitary Personal Property in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Increase \$15,240 Unitary Improvement in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Increase \$344,160 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Increase \$18,245 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Decrease \$165,059 Unitary Improvements and decrease  
\$158,172 Unitary Personal Property in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Increase \$45,109 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2020 7956 Telespan Communications, LLC  
Increase \$42,860 Unitary Improvements and increase \$116,119  
Unitary Personal Property in Tax Rate Area 000-001 due to  
Assessee reporting error.

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 42

Tuesday, June 27, 2023

- 2021 7956 Telespan Communications, LLC  
Increase \$4,373 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase 30,983 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase \$479 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase \$15,353 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase \$897,877 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase \$479 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Increase \$3,276 Unitary Improvements in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2021 7956 Telespan Communications, LLC  
Decrease \$282,213 Unitary Improvements and decrease  
\$670,607 Unitary Personal Property in Tax Rate Area 000-001  
due to Assessee reporting error.
- 2022 7956 Telespan Communications, LLC  
Increase \$33,042 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error and audit findings.
- 2022 7956 Telespan Communications, LLC  
Increase \$517,547 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error and audit findings.
- 2022 7956 Telespan Communications, LLC  
Increase \$164,988 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error and audit findings.
- 2022 7956 Telespan Communications, LLC  
Increase \$587,757 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error and audit findings.
- 2022 7956 Telespan Communications, LLC  
Decrease \$555,913 Unitary Improvements and decrease  
\$795,761 Unitary Personal Property in Tax Rate Area 000-001  
due to Assessee reporting error and audit findings.
- 2022 7956 Telespan Communications, LLC  
Increase \$48,340 Unitary Improvements in Tax Rate Area 000-  
001 due to Assessee reporting error and audit findings.

## 2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 43

Tuesday, June 27, 2023

MOTION: Ms. Lieber made a motion to approve corrections to the 2018, 2019, 2020, 2021, and 2022 Board Rolls of State-Assessed Property as recommended by staff. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

Ms. Cohen left the Boardroom and Mr. Emran entered on behalf of Ms. Cohen in accordance with Government Code, section 7.9.

### CHIEF COUNSEL MATTERS

Lawrence Lin, Tax Counsel, Legal Department, presented staff's request for authorization to commence the formal rulemaking process by publishing proposed amendment to Property Tax Rule 192, *Audit Selection*, to make Rule 192 consistent with Senate Bill (SB) 1498 (Stats. 2018, Ch. 467), which amended section 469 to provide County Assessors flexibility in meeting annual audit requirements ([Exhibit 6.1](#)).

MOTION: Ms. Lieber made a motion to approve authorization to commence the formal rulemaking process for Rule 192 as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Exhibits to these minutes are incorporated by reference.

### CONSENT AGENDA

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of May 23, 2023, and retirement resolution of Anita Hurtado ([Exhibit 6.2](#)), as presented. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

On behalf of the Board, Mary Cichetti, Clerk, Board Proceedings, read into the record a retirement resolution to Anita Hurtado, Office Technician, Taxpayers' Rights Advocate Office, extending the Board's sincere and grateful appreciation for her dedicated service to the State Board of Equalization and to the State of California. Members made complimentary remarks and provided their individual congratulations to Ms. Hurtado.

The Board recessed at 10:45 a.m. and reconvened at 10:48 a.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 44

Tuesday, June 27, 2023

**BOARD MEMBER MATTERS AND INITIATIVES**

Mr. Vazquez presented a proposal to establish a Property Tax Exemption Board Work Group on the Veterans', Disabled Veterans', and Homeowners' Exemptions to convene in collaboration with the County Assessors and other stakeholders starting on July 25-26, 2023 ([Exhibit 6.3](#)).

MOTION: Ms. Lieber made a motion to establish a Property Tax Exemption Board Work Group on the Veterans', Disabled Veterans', and Homeowners' Exemptions, as proposed by Mr. Vazquez. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Mr. Vazquez presented a proposal to establish a schedule to reconvene the Workforce Planning Board Work Group with the California Assessors' Association (CAA) and County Assessors from large, medium, and small counties to continue efforts to develop educational opportunities, recruitment, and training solutions for County Assessors' offices and the BOE, starting in July or August 2023 ([Exhibit 6.4](#)).

MOTION: Mr. Gaines made a motion to reconvene the Workforce Planning Board Work Group, as proposed by Mr. Vazquez. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Mr. Emran presented a proposal to establish a specialized unit within the State Board of Equalization's Legal Department to support and address the needs of small and mid-size County Assessors' offices to ensure legal matters elevated by them are handled expeditiously ([Exhibit 6.5](#)).

The Board received comment from the Hon. Kristine Lee, Kings County Assessor-Recorder-Clerk.

The Board agreed to discuss this matter further at the July Board Meeting.

Mr. Schaefer shared perspectives on the Board meeting agenda submission process concerning the May 23, 2023, Board Meeting Agenda Items 9 and 10, and the Governance Policy, Mission Statement and Board Meeting Reference Manual process, and presented a proposal for possible changes regarding limitations on Board Meeting Agenda submissions ([Exhibit 6.6](#)).

The Board agreed to review the current Governance Policy on the matter.

The Board recessed to go into a Board Work Group at 12:08 p.m. and reconvened at 12:19 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

## 2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 45

Tuesday, June 27, 2023

The Board recessed at 12:20 p.m. and reconvened at 1:24 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

### **EXECUTIVE DIRECTOR'S REPORTS**

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

Yvette M. Stowers, Executive Director, reported that the Counties of Alpine, Colusa, Humboldt, Inyo, Lake, Lassen, Placer, Plumas, San Benito, Tehama, and Tulare have received time extensions to complete and submit their 2023 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities.

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 6.7](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 6.8](#)), and the Appraisal Training and Certification Program.

Michelle Cruz, Principal Property Appraiser, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative, and program related legislative bills impacting the BOE ([Exhibit 6.9](#)).

**MOTION:** Mr. Emran made a motion to direct the Executive Director to report on the 2023-24 State Budget at the July meeting or when the final budget is in print. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 46

Tuesday, June 27, 2023

**ANNOUNCEMENT OF CLOSED SESSION**

The Board recessed at 2:29 p.m. and reconvened immediately in closed session with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present to discuss pending litigation (Gov. Code, § 11126(e)).

**ANNOUNCEMENT OF OPEN SESSION**

The Board reconvened at 2:47 p.m. in open session with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

**CLOSING**

The Board adjourned at 2:56 p.m. in memory of Julie Lopez Dad, Santa Monica activist who helped preserve the coastal skyline; May Lee, California's longest-serving state employee; Tina Turner, singer, songwriter, and actress; and the victims, their families, and others, affected by the violence and mass-shootings of the weekend of June 17-18, 2023.

The foregoing minutes are adopted by the Board on July 25, 2023.