



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: September 19, 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: **September 26, 2023, Board Meeting Item 9. – Board Meeting Annual Agenda
Workload Plan: Potential Issues Calendar.**

Honorable Members, the attached *Potential Issues Calendar* is submitted for your review and our discussion to consider adopting a tentative Board schedule that agendaizes key subjects and critical issues for each meeting date throughout the 2024 year. Since the Board meeting agendas are the foundation of every meeting, it is important that we collaborate to establish an effective roadmap that identifies the critical issues and challenges facing us, in addition to listing the items and cases the Board is constitutionally and statutorily mandated to address.


The proposed *Potential Issues Calendar* lists items known or anticipated at this time but will be updated as we enter the 2024 year and are able to identify other emerging issues or hot topics that are relevant to the Board's jurisdiction. Although many other matters, such as the Taxpayers Rights Advocate monthly report, Legislative Reports, etc. are included on the 2024 *Board Meeting Dates and Property Tax Calendars* recommended by staff under agenda Item 11, this *Potential Issues Calendar* is intended to clarify the Board's expectations and set the tone and pace for meaningful and substantive public engagement.

Above all, the central goal and governance purpose of the proposed 2024 *Potential Issues Calendar* is to establish an annual agenda plan that serves to further our efficiency and effectiveness in conducting our public meeting business, with an emphasis on maximum transparency, conscientious preparation, and enhanced allowance for productive engagement opportunities for all stakeholders.

With this in mind, I am seeking your input and careful consideration, with a request that you propose additional items for inclusion or other suggestions for the *Potential Issues Calendar* at

the October 24-25, 2023, Board meeting. I am confident that with your contributions at the meeting, we will have a final *Calendar* that we can adopt.

Sincerely,



ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd 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
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

2024 Board Meeting Annual Agenda Plan: Potential Issues Calendar

January 23-24, 2024

1. Possessory Interests: Challenges, Issues, Next Steps
 - Legislation
 - Valuation
 - Administration
2. Veterans', Disabled Veterans', and Homeowners' Exemption Work Group
 - Presentation of draft 2023 Report
 - Challenges, next steps, goals for 2024
3. Legislative Analyst Office (LAO) 2024-2025 Budget: California's Fiscal Outlook Report/Presentation
 - Projections – potential impacts
4. Public Policy Hearing on 2024 Proposed Legislation Potentially Impacting Property Taxes, the Board, County Assessors
 - Bill summary and impact
 - Speakers
5. 2024 Legislative, Research & Statistics Division Annual Overview – Executive Director
 - Outlook for 2024
 - Selection of legislation potentially impacting property taxes, the Board, assessors
 - Priorities, goals
6. 2024 Property Taxes Department Annual Overview – Executive Director
 - Outlook, look ahead for 2024
 - Priorities, hot topics
 - Benchmarks and goals
7. 2024 Legal Department Annual Overview – Executive Director
 - Overview, look ahead for 2024
 - Priorities, hot topics
 - Benchmarks, goals

February 27-28, 2024

1. 2024-2025 Budget: Comprehensive Budget Report & Presentation
 - Potential impacts on BOE, County Assessors, taxpayers
 - Speakers
2. Workforce Planning Work Group
 - Discussion of challenges & goals for 2024
 - Update – California Assessors Association Education Committee
 - Update – collaboration with CAA and Bureau of Real Estate Appraisal

3. Assessment Appeals Hearings Work Group
 - Updates, issue identification by California Association of Clerks and Election Officials (CACEO)
 - Updates, issue identification by California Assessors Association
 - Updates, issue identification by California Alliance of Taxpayer Advocates
 - Recommended action Items
4. Public Policy Hearing on 2024 Legislation Potentially Impacting Property Taxes, the Board, County Assessors
 - Bill summary and impact
 - Speakers
5. 2024 Communication & Education Annual Overview – Executive Director
 - Overview, 2024 look ahead
 - Hot topics
 - Benchmarks, goals

March 26-27, 2024

1. Public Policy Hearing on 2024 Legislation/Ballot Measures Potentially Impacting Property Taxes, the Board, County Assessors.
 - Bill summary and impacts
 - Speakers
2. Public Policy Hearing: Valuation Outlook for Commercial, Residential, Industrial, Agricultural Property Assessments
 - Potential impacts on 2024 Assessment Rolls statewide and regional
3. Veterans', Disabled Veterans, and Homeowners' Exemption Work Group Follow Up.
 - Follow up discussion/recommendations on continuing issues and challenges
 - Legislation, BOE guidance
 - CAA and other Speakers
4. 2024 Tax Area Services Section (TASS) Annual Overview – Executive Director
 - Overview for 2024
 - Emerging issues, potential fiscal impacts
 - Benchmarks, goals, hot topics
5. 2024 Special Taxes Annual Overview: Alcohol Beverage Taxes, Tax on Insurers – Executive Director
 - Overview for 2024
 - Emerging issues, hot topics, potential fiscal impacts
 - Benchmarks, priorities, goals

April 16-17, 2024

1. Possessory Interests: Continuing Challenges, Issues – Progress Report, Next Steps
 - Legislation
 - Valuation
 - Administration

2. Board Member Strategic Plan 2024 Update and Expectations
 - Evaluation
 - Governance Policy impacts
3. Public Policy Hearing on 2024 Legislation/Proposed Ballot Measures potentially impacting property taxes, the Board, County Assessors.
 - Bill summary and impacts
 - Speakers
4. Workforce Planning Work Group – Progress Report, Next Steps
 - Continuing challenges
 - Update – California Assessors Association Education Committee
 - Update – Collaboration with Bureau of Real Estate Appraisal
5. Chief Counsel Quarterly Report – Executive Director

May 29-30, 2024

1. 2023-24 Budget: Governor's May Revision
 - LAO Analysis
 - Speakers
2. Property Tax Abatement Work Group – Review of Accomplishments & Progress, Next Steps
 - Overview
 - Looking back, accomplishments, action items in progress
 - Next steps
 - Speakers
3. Assessment Appeals Hearings Work Group – Follow Up, Continuing Challenges
 - California Association of Clerks and Election Officials (CACEO)
 - California Assessors Association
 - California Alliance of Taxpayer Advocates
 - Recommended action items
4. Communication & Education Quarterly Report – Executive Director

June 25-26, 2024

1. Workforce Planning Work Group – Progress Report, Continuing Challenges
 - Steps forward
 - Update – California Assessors Association Education Committee
 - Collaboration with CAA and Bureau of Real Estate Appraisal update
2. Assessment Appeals Board County Counsel Training – Progress Report on Implementation
 - Continuing challenges and priorities
 - Requests for additional support
 - Speakers

3. Overview of General Election Ballot Measures
 - Information, input regarding potential impacts on Board, Assessors, taxpayers
 - Speakers
4. Special Taxes Quarterly Report: Alcohol Beverage Taxes, Tax on Insurers – Executive Director

July 23-24, 2024

1. State Budget 2024-2025 Fiscal Year Review.
 - Relevant impacts
 - Speakers
2. Possessory Interests: Continuing Challenges, Issues, Progress Report, Next Steps
 - Legislation
 - Valuation
 - Administration
3. Veterans', Disabled Veterans, and Homeowners' Exemption Work Group Progress Report.
 - Follow up discussion/recommendations on continuing issues and challenges
 - Speakers
4. Chief Counsel Quarterly Report, Legal Department – Executive Director

August 27-28, 2024

1. 2024 Plan for Annual Board / County Assessor Meeting
2. Workforce Planning Work Group – Progress Report
 - Steps forward
 - Update – California Assessors Association Education Committee
 - Collaboration with Bureau of Real Estate Appraisal
3. Assessment Appeals Hearings Work Group – Follow Up
 - California Association of Clerks and Election Officials (CACEO)
 - California Assessors Association
 - California Alliance of Taxpayer Advocates
 - Recommended action items
4. Communication & Education Quarterly Report – Executive Director

September 24-25, 2024

1. 2024 Proposed Agenda for Annual Board / County Assessor Meeting
2. Overview of General Election Ballot Measures
 - Potential impacts on Board, Assessors, property taxpayers
 - Implementation issues, potential plan

3. Proposed 2025 Board Agenda: Critical Issues and Topics Workload
4. Special Taxes Quarterly Report: Alcohol Beverage Taxes, Tax on Insurers – Executive Director

October 22-23, 2024

1. Possessory Interests: Challenges, Issues, Workload Progress Report
 - Legislation
 - Valuation
 - Administration
2. Veterans', Disabled Veterans, and Homeowners' Exemption Work Group Progress Report, Next Steps.
 - Discussion/recommendations on continuing issues and challenges
 - Next steps
 - Speakers
3. Annual Review of Board Governance Policy
 - Evaluation
 - Potential updates
4. Chief Counsel Quarterly Report – Executive Director

November 19-20, 2024

1. Legislative Analyst Office 2024-2025 Budget: California's Fiscal Outlook Report/Presentation
 - Projections – potential impacts
2. Continue Board Governance Policy Annual Review
 - Consider proposed modifications or additions
3. Workforce Planning Work Group – Progress Report
 - Steps forward
 - Update – California Assessors Association Education Committee
 - Collaboration with CAA and Bureau of Real Estate Appraisal
4. Overview of General Election Results
 - Ballot measures
 - Implementation issues, plan
5. Communication & Education Quarterly Report, Plan Update – Executive Director

December 17-18, 2024

1. Organization of the Board
 - Election of Chair and Vice Chair
2. Board Governance Policy

- Final review of changes, updates
 - Discussion, decision
3. Assessment Appeals Hearings Work Group – Follow Up, Next Steps
 - California Association of Clerks and Election Officials (CACEO)
 - California Assessors Association
 - California Alliance of Taxpayer Advocates
 - Recommended action items
 4. 2024 Year-In-Review: Reports on Outstanding Accomplishments
 - Special recognition of Assessors, Clerks and Election Officials, other officials
Speakers: CAA and CACEO
 - Achievements by Legislators in property tax and Board related matters
Speakers
 - BOE recognition of benchmarks, awards, and accomplishments – Executive Director
 5. Special Taxes Quarterly Report: Alcohol Beverage Taxes, Tax on Insurers – Executive Director