



ANTONIO VAZQUEZ  
CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** October 20, 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:** **October 24, 2023, Board Meeting Item 5. – 2024 Board Meeting Agenda Potential Issues Workload Plan.**


Honorable Members, in proposing an agenda plan for the key issues we may want to consider in the 2024 calendar year, I am submitting a draft *Potential Issues Workload Plan* or List for your review and input today. In our discussion last month, the potential issues were embedded in a yearlong calendar that was a little difficult to work with visually, so in its place, I am proposing a simple Workload Plan absent any dates. Included in this draft are many issues we are currently working on, as well as some that Members have mentioned in prior Board meetings. In our discussion on October 24, I would like to explore whether more items should be added, or other changes should be made in this plan and would also like a recommendation from the Executive Director on Items 13 – 19.

The goal is to develop a *Potential Issues Workload Plan* that is useful both for our planning purposes, and also for more fully informing the Executive Director, enabling her to prioritize and have research and reports completed timely. As a collaborative resource tool, I think it will help all of us to focus on and eventually agendize significant matters that need the Board of Equalization's attention or constitute a worthy and important presentation of information in the open forum of our meetings.

It also serves as an effective roadmap that will enable us to prioritize and move forward the known critical issues facing us as we perceive them now but is also fluid enough to allow for real time adjustments as unanticipated issues arise. Most importantly, the *Plan* is a public document that can be posted on our website to more fully inform our stakeholders, enhancing transparency and providing more meaningful opportunities for their engagement.

With this in mind, I am seeking your input and proposals for additional items for inclusion in the *Plan* at the October 24, 2023, Board meeting.

Sincerely,



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  
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

## **Proposed 2024 Board Meeting Agenda Potential Issues Workload Plan**

1. Possessory Interests: Challenges, Issues, Next Steps
  - BOE guidance, legislation
  - Valuation
  - Administration
2. Veterans', Disabled Veterans', and Homeowners' Exemption Work Group
  - Presentation of draft 2023 Report
  - Challenges, next steps, goals for 2024
  - BOE guidance
  - CAA and other speakers
3. Workforce Planning Work Group
  - Discussion of challenges and goals for 2024
  - Update – California Assessors Association Education Committee
  - Update – collaboration with Bureau of Real Estate Appraisal, Community Colleges Vice-Chancellor, Cal State University Vice-Chancellor, etc.
4. Assessment Appeals Hearing Procedures Education & Training Project
  - BOE Education & Training Project
  - Issues and input by California Association of Clerks and Election Officials (CACEO), the California Assessors Association, the California Alliance of Taxpayer Advocates
  - Recommendations and delivery
5. Public Policy Meeting the Property Tax Challenges of Small / Rural Counties.
  - Identification, discussion of challenges, needs & goals
  - CAA and County Assessor input and recommendations
  - Proposed action items
6. Public Policy Hearings on 2024 Legislation & Ballot Measures Potentially Impacting Property Taxes, BOE, County Assessors
  - Bill summaries, research data, and impacts
  - Speakers
7. Public Policy Hearing: Valuation Outlook for Commercial, Residential, Industrial, Agricultural Property Assessments
  - Potential impacts on 2024 Assessment Rolls statewide and regional
  - County assessors and other speakers
8. 2024-2025 Budget: Comprehensive Budget Report & Presentation
  - Legislative Analyst Office 2024-2025 Budget: California's Fiscal Outlook Report/Presentation
  - Potential impacts on BOE, county assessors, taxpayers
  - Speakers

9. Board Member Strategic Plan 2024 Update and Expectations
  - Evaluation
  - Governance policy impacts
10. Property Tax Abatement Work Group – Review of Accomplishments & Progress, Next Steps
  - Overview
  - Looking back, accomplishments, action items in progress
  - Next steps
  - Speakers
11. Public Policy Hearing on 2024 Ballot Measure General Election Results
  - Ballot measures affecting BOE
  - Implementation issues, recommendations, and plan
12. Annual Review of Board Governance Policy
  - Evaluation and review
  - Potential updates
13. 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
14. 2024 Legislative, Research & Statistics Division Annual Overview – Executive Director
  - Outlook for 2024
  - Selection of legislation potentially impacting property taxes, the Board, assessors
  - Priorities, goals
15. 2024 Property Taxes Department Annual Overview – Executive Director
  - Outlook, look ahead for 2024
  - Priorities, hot topics
  - Benchmarks and goals
16. 2024 Legal Department Annual Overview – Executive Director
  - Overview, look ahead for 2024
  - Priorities, hot topics
  - Benchmarks, goals
17. 2024 Communication & Education Annual Overview – Executive Director
  - Overview, 2024 look ahead
  - Hot topics
  - Benchmarks, goals

18. 2024 Tax Area Services Section (TASS) Annual Overview – Executive Director

- Overview for 2024
- Emerging issues, potential fiscal impacts
- Benchmarks, goals, hot topics

19. 2024 Special Taxes Annual Overview: Alcohol Beverage Tax, Tax on Insurers – Executive Director

- Overview for 2024
- Emerging issues, hot topics, potential fiscal impacts
- Benchmarks, priorities, goals