



ANTONIO VAZQUEZ  
BOARD CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

**Date:** October 23, 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 25, 2023, Board Meeting Item 4. – BOE Rules for Local Tax Appeals Education & Training Project for Assessment Appeals Board and County Board of Equalization County Councils.**

Honorable Members, on September 26, 2023, the Board received the attached *State Board of Equalization Assessment Appeals Board Counsel Training on State Board Rules 301-326* authored by Mr. Thomas Parker, Senior Deputy County Counsel for Los Angeles County. Although he had stated at prior meetings that this material was being offered for the Board's course, in a communication received from him today, he has respectfully declined to allow the Board to edit the document through an interested parties' meeting process or a "stakeholder" meeting process. He pointed out that "those processes will become a launching pad for potentially significant AAB process changes being proposed" and he will not be able to participate as a representative of AABs and AAB clerks, because of his local time commitments and assignments.

In view of this fact, I met with the Executive Director and am proposing a two-pronged *BOE Rules of Tax Appeals Education & Training Project for Assessment Appeals Board and County Board of Equalization County Councils*. The proposed Project is designed to provide two key deliverables in the discharge of our duties under Government Code Section 15606.

First, provide a concise, law-focused publication on the *BOE Rules for Local Tax Appeals Assessment Appeals Boards and County Boards of Equalization* that can be used both as training curriculum for county counsels and all members of the State Board and as online reference material for the public. Although the publication would be similar to the [Rules for Tax Appeals of the State Board of Equalization \(ca.gov\)](http://www.boe.ca.gov/Rules) (Publication No. 310) covering State Assessed Property Appeals rules and procedures, this proposal would include four parts:

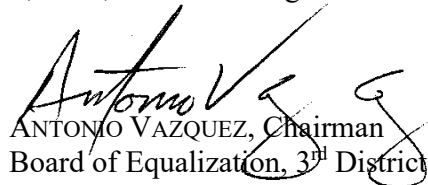
1. A fully indexed and annotated list of Rules 301 – 326 (annotated but not indexed in Appendix 3, *Assessment Appeals Manual*, [Assessment Appeals Manual \(ca.gov\)](http://www.boe.ca.gov/AssessmentAppealsManual))
2. A Summary of Court Cases (currently in Appendix 4, *Assessment Appeals Manual*)

3. A Glossary of Terms (in *Assessment Appeals Manual* or *AH 501 Basic Appraisal*)
4. A Bibliography of resource links to other publications and self-study training course relevant to local property tax and assessment appeals issues

The second deliverable is to support the Executive Director in standing up a training program and directing her to investigate the option of applying to the California State Bar for the BOE to become certified as a MCLE Single Activity Provider, <https://www.calbar.ca.gov/Attorneys/MCLE-CLE/MCLE-Providers/Single-Activity-Provider>, approved for granting minimum continuing legal education credits to county counsels and all members of the State Bar who choose to complete any training program that the Board may offer through the County Counsels Association, or State Bar conferences such as the *Annual Tax Policy Conference*, or local bar association training conferences throughout the state.

Since the Board's Rules are binding as law on all AABs and county boards of equalization, providing a concise, focused publication and education and training, whether voluntary or required (only for AAB members under Section 1625.01), is critically important throughout the state. Under section 16 of article XIII of the Constitution, the county board of supervisors, or one or more assessment appeals boards created by the county board of supervisors, shall constitute the county board of equalization for a county to perform equalization duties. To discharge these duties, Government Code Section 15606, subdivision (c) mandates the Board of Equalization to prescribe rules and regulations governing local boards of equalization in the performance of their duties, and subdivision (f) requires the Board to issue instructions and guidance.

As we agreed, prior to approval of any assessment appeals publication by the Board, we will ensure that the California Assessors' Association, county assessors, the California Association of Clerks and Election Officials (CACEO), all taxpayer representatives, and other stakeholders will have full opportunity to provide input and suggest edits. In that vein, I propose that we instruct the Executive Director provide us with a rough draft for our preliminary comment and review at the December 12-13, 2023, Board meeting.

  
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  
Ms. Dawyn R. Harrison, County Counsel, County of Los Angeles  
Mr. Thomas Parker, Senior Deputy County Counsel, County of Los Angeles  
Mr. Edward Yen, Assistant Executive Officer, Los Angeles County Board of Supervisors