



**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:** **Report Out on Key Issues, Recommendations from 2023 Annual Meeting of the State Board of Equalization and County Assessors**

Members, as you know we had a robust Annual Meeting with the County Assessors on September 27, 2023, and a number of significant issues were discussed, and recommendations made. Not only is it important to memorialize the key items of discussion in the Board's official minutes, but we have a duty to ensure that requests made by the Assessors are addressed, which is the goal of this report-out.

Since I have only one Assessor in my District, I have taken the liberty of listing below the key issues and recommendations discussed during our meeting roundtable discussion, although you no doubt will have much more to add, as a result of your individual discussions with the Assessors in your District on significant emerging issues.

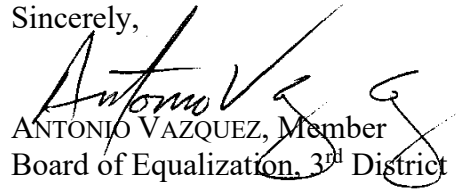
1. Regarding possessory interest challenges, Orange County Assessor Claude Parrish and San Diego Assessor Jordan Marks discussed the role that joint powers authorities play in providing low-income housing in their respective counties and emphasized the importance of working with joint powers authorities to ensure that all parties are fully educated on the potential possessory interest implications vis-à-vis government-owned property. Assessor Parrish recommended the need for developing a clear definition of "moderate income." Assessor Marks emphasized the need for greater communication between JPAs and Assessors, so that each uniquely structured JPA can fully understand the property tax rules and receive the appropriate guidance to help them find the best path forward.
2. Regarding the discussion on assessment appeals challenges:
  - a. Edward Yen, Assistant Executive Officer at the Los Angeles County Executive Office of the Board of Supervisors, gave a presentation on assessment appeals board (AAB)

- b. training wherein he discussed the role of AABs, the need for AAB training, and an overview of the Core AAB Training Curriculum. Los Angeles County is offering to share their information with other counties and every county is welcome to use their curriculum. Many of the resources in the curriculum came from the Board of Equalization staff and website.
- c. Kings County Assessor Kristine Lee discussed that inequity exists between counties who do not have AABs and instead rely on their county's board of supervisors to act as an appeals assessment body. She recommended that the rules and laws be reviewed to address this, as it would be beneficial for some type of mandatory assessment appeals training for boards of supervisors so that there is equity among the counties.
- d. Napa County Assessor John Tuteur suggested that, in order to impose mandatory training on boards of supervisors for assessment appeals purposes, the Board should direct the BOE executive director to investigate whether mandating such a requirement is consistent with the California Constitution and what steps would be required in order to accomplish that. Sixteen counties have their board of supervisors serving as the board of equalization rather than an AAB.
- e. San Diego County Assessor Jordan Marks stated that this issue requires a partnership between the assessors, the Board, and the county clerks who administer the local appeals process. Part of the problem is education; all counties do not get the resources they need. The BOE has wonderful resources that it should encourage counties to invest in and benefit from, and it is well situated as an independent party to help advance education. Delivering revenue and tax code information at the fingertips of all assessment appeals board (and county board) members should be something that we would want in every county, to avoid unnecessarily put in jeopardy tax dollars because of uneducated decisions.
- e. San Francisco Assessor Joaquin Torres expressed the need for assessment appeals training, even in well-resourced counties like San Francisco. In all counties, proactive engagement is needed, requiring a balance between roles, resources, and functions.
- f. Imperial County Assessor Robert Menvielle stated that he has provided the Imperial County Board of Supervisors, which hears assessment appeals, with training materials, but emphasized that they often do not have time. Training is needed in particular for difficult appeals; what Los Angeles County presented is excellent, but there needs to be some kind of equity among counties.
- g. El Dorado County Assessor Jon DeVille expressed concern for the lack of training currently available to boards of supervisors and stressed the importance and need for increased and enhanced education on the process. Although his office understands the rules, he is often hesitant to address questions prior to an appeal; he must maintain the necessary separation of duties. He is hoping for some of the resources like those presented by Los Angeles that he can share with his board and the clerk.

- h. Orange County Assessor Claude Parrish recommended legislation that requires every AAB and every board of supervisors serving as the assessment appeals board to pass a standardized test.

At the conclusion of our annual meeting, I proposed working with legislators to make assessment appeals training uniform throughout the state. Vice Chair Lieber proposed: 1) working with CAA to determine what current training is available in each of the 58 counties, and 2) developing a survey tool to send to the county assessors to determine what the current training needs and pressure points are. I look forward to further discussion to develop strategies to address all the concerns and recommendations set forth by the assessors.

Sincerely,



ANTONIO VAZQUEZ, Member  
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