



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: December 4, 2023

To: Sally J. 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: **December 12, 2023, Board Meeting Item 20. 2024 Board Meeting Agenda Potential Issues Workload Plan.**

Honorable Members, attached is a revised 2024 Potential Issues Workload Plan (the Plan), submitted for your review as an informational item at the December 12, 2023, meeting.

As a result of our discussion in the November meeting, the new item added under Board Member Matters is the state's Insurance Crisis and its impact on affordable housing and property values. In addition, pursuant to the recommendation of the Executive Director, the review and update of the Board Meeting Reference Manual (Pub. 311) and the Annual Report to the Governor are now listed under a tentative new category entitled "*Report on Board Directive Actions.*" Also, a modification has been made to consolidate the Annual Overview Reports by each department head into one comprehensive written and oral presentation by the Executive Director as she looks ahead at the 2024 year.

Your input is encouraged. Upon further discussion next month, we may be in a position to approve and use this as a helpful roadmap, adding or modifying as needed in real time during the coming year. Most importantly, the Plan is a public document that can be posted on our website to fully inform our stakeholders, enhancing transparency and meaningful opportunities for their communication and engagement.


ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District

- . 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

Board Member Matters

1. Possessory Interests: Challenges, Issues, Potential Next Steps
 - Legislation
 - Valuation
 - Administration
 - BOE guidance
2. Veterans', Disabled Veterans', and Homeowners' Exemption Board Work Group
 - Presentation of draft 2023 Report
 - Challenges, next steps, goals for 2024
 - BOE guidance
 - California Assessors' Association (CAA) and other speakers
3. Workforce Planning Board Work Group
 - Discussion of challenges and goals for 2024
 - Update – CAA Education Committee
 - Update – BOE salary study and collaboration with CAA and Bureau of Real Estate Appraisal
4. Assessment Appeals Hearing Procedures Education & Training
 - BOE Assessment Appeals Education and Training Project
 - Public hearing and input by California Association of Clerks and Election Officials (CACEO), CAA, the California Alliance of Taxpayer Advocates (CATA), all stakeholders, the public
 - Recommendations and delivery
5. Public Policy Meeting on 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 and Ballot Measures Potentially Impacting Property Taxes, BOE, County Assessors
 - Bill summaries and impacts
 - Speakers

- Information ¹
7. Public Policy Hearing on Insurance Crisis
 - Tax on Insurers; impacts on affordable housing and other properties
 - Speakers
 8. 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
 9. 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
 10. Board Member Strategic Plan 2024 Update and Expectations
 - Evaluation, updates
 11. Property Tax Abatement Board Work Group – Review of Accomplishments and Progress, Next Steps
 - Overview
 - Looking back, accomplishments, action items in progress
 - Next steps
 - Speakers
 12. Public Policy Hearing on 2024 Ballot Measure General Election Results
 - Ballot measures affecting BOE
 - Implementation issues
 - Recommendations and plan
 13. Annual Review of Board Governance Policy
 - Evaluation, review, potential updates

¹ Courts have authorized public agencies to provide accurate, factual, and impartial information about a ballot measure within their subject matter jurisdiction. The Board collectively may do so in a manner, style, tone, and specific timing that does not urge a particular vote. See Governance Policy, pg. 7.

14. 2024 Year-in-Review: Reports on Outstanding Accomplishments

- Recognition of County Assessors, clerks and election officials, others
- Achievements by Legislators in property tax and Board related matters
- Recognition of BOE benchmarks, awards, accomplishments

15. Review, consider approving a *Blueprint of Low-Income Housing Incentives* based on:

- October 19, 2023, Affordable Housing Work Group hearing recommendations
- Documented testimony from the Legislators, housing experts, Assessors, and stakeholders who participated
- Current law, BOE rules/guidance

Executive Director Reports

16. Comprehensive Annual Overview and Look Ahead for all Departments & Divisions

- Outlook for 2024
- Hot topics, priorities, projects, goals or benchmarks

Report on Board Directive Actions

17. Review, provide input on Annual BOE Report to the Governor, including:

- The assessed value of state-assessed and locally-assessed real and personal property in each incorporated city
- Information concerning other taxes administered
- Further suggestions deemed proper. (Gov. Code, sec. 15616)

18. Review, update the *Board Meeting Reference Manual* (Pub. 311), December 2020.

<https://www.boe.ca.gov/meetings/pdf/BMRM.pdf>