



MIKE SCHAEFER

MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: November 29, 2023

To: Antonio Vazquez, Chairman
Sally Lieber, Vice Chair
Ted Gaines, Board Member, First District
Malia M. Cohen, State Controller

Re: Board Governance Policy Annual Review and Update

Honorable Members, in anticipation of the annual review of the Board's Governance Policy, adopted on January 15, 2021, I performed a thorough review of all policy items and provide the following revisions for your consideration:

Item 1: Section VIII B. Role of the Board Chair (Page 13)

Issue: The Board should endeavor for efficiency with our board meetings and our agenda items.

Current Language:

The Chair approves Board meeting agendas and may add additional meetings to the Board's meeting calendar. Prior to the Board meeting and once the item has been noticed to the public, the Chair may remove from the calendar an oral hearing on an adjudicatory matter in which the parties themselves have requested that the matter be removed.

The Chair convenes and adjourns Board meetings and calls agenda items. The Chair conducts hearings on agenda items, including taxpayers' appeals, and conducts the subsequent Board vote. During an oral hearing on a taxpayer's appeal, the Chair may grant parties additional time to complete their presentations, and the Chair may limit the time for a presentation that has no other purpose than to delay the Board's proceedings.

The Chair provides leadership to the Board in terms of collegiality, civility, and ethical conduct. The Chair may limit meeting discussion content to those issues that, according to Board policy, are within the Board's responsibility. The Chair ensures timely, fair, orderly, thorough, and efficient deliberations, including enforcement of Robert's Rules of Order.

The Chair serves as a member of the Franchise Tax Board along with the State Controller and the Director of Finance. Since the Franchise Tax Board was established by statute, the Chair may designate his or her Deputy to serve at meetings of the Franchise Tax Board.

Recommended Revision to Policy:

1. Member opening remarks, if any, be limited to no more than two minutes each.
2. Opening remarks by Members shall have some relation to the DISTRICT of the Member.
3. The State Controller or their Deputy may present suitable statewide-related issues for comment.
4. Members wishing to provide additional comments, may do so as closing remarks, time permitting.

I look forward to discussing these suggested revisions, and those of the other Members at our next Board Meeting.

A handwritten signature in black ink that reads "m Schaefer". The "m" is stylized and lowercase, while "Schaefer" is in a cursive script.

MIKE SCHAEFER, MEMBER
Board of Equalization, Fourth 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