



ANTONIO VAZQUEZ  
CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

**Date:** December 4, 2024

**To:** Sally J. Lieber, Vice Chair  
Ted Gaines, Board Member  
Mike Schaefer, Board Member  
Malia M. Cohen, State Controller

**From:** Antonio Vazquez, Chairman

**Re:** **December 12, 2023, Board Meeting Agenda Item 22. 2023 Year-End Review and Highlights.**

Members, as I look back on the 2023 year, and all that we and the Executive Director and her staff have accomplished, I am humbled and encouraged by the service we collectively provided to the people of this great state. I commend the Board and BOE staff for their collaborative and unselfish efforts to help us move forward in many areas despite the challenges of our budget, small staff, and existing workload.

One of the highlights for me was the legislation that was vitally important to so many, the ability to give all concerned an opportunity to speak, and the research and analyses prepared by the Executive Director and the Legislative Division Chief. Legislators and/or their staff testified personally in support of their bills, and numerous organizations and individuals provided input. When Senator Kelly Seyarto spoke on SCA-4, *Property taxation: principal residence and family home transfers*, we heard from 16 individuals during the meeting and 22 more by written submissions. Of the ten bills we supported, several were signed into law by the Governor. Included was SB 734 (Rubio), *Property tax: possessory interests*, the bill that placed in statute the Board's long-standing opinion that County Assessors should not consider government-owned possessory interest units rented to low-income families as taxable, a real victory for all low-income families living in government housing.

Another highlight is the three Work Groups we convened – to address some very challenging issues:

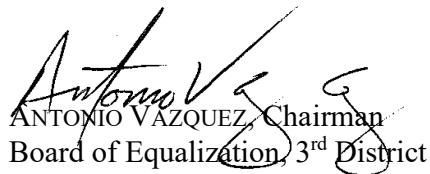
- *Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group*
  - July 25: 6 speakers
  - August 29-30: 7 speakers

- Workforce Planning Board Work Group Meeting
  - July 25: 6 speakers
  - August 29-30: 16 speakers
  - November 13 (Report and Syllabus): 2 speakers
- Affordable Housing Board Work Group Meeting – Santa Monica
  - October 19: 14 speakers

These Work Groups offer people from diverse backgrounds a chance to express their views about key concerns and allow experts, legislators, and officials from the public and private sectors to share what can be done about them. In turn, these public forums build trust with the public and with our partners, demonstrating that we openly give people a voice even when it may involve some criticism or additional workload and projects to undertake.

Finally, together with the Executive Director, we have been taking full opportunity to work with and serve the County Assessors and other external partners at every level. At the conclusion of our Annual Board Meeting with County Assessors on September 27, 2023, we proposed, through Vice Chair Lieber's leadership, collaboration with the California Assessors' Association to determine what local assessment appeals training is available and may be needed in each of the 58 counties. The BOE staff constitute a lifeline and problem solver for assessors' offices across the state in so many ways and reflect the many positive impacts our agency has on all areas in our jurisdiction. I am deeply appreciative of their faithful commitment to our shared mission – they make fair, effective, and efficient tax administration for our state a reality.

Thank you all for an inspiring 2023 year.

  
 ANTONIO VAZQUEZ, Chairman  
 Board of Equalization, 3<sup>rd</sup> District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member 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 Petterman, Chief Deputy, Office of Member Mike Schaefer  
 Mr. Hasib Emran, Deputy State Controller  
 Ms. Yvette Stowers, Executive Director