



**ANTONIO VAZQUEZ**  
MEMBER  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** February 5, 2025

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

**From:** Antonio Vazquez, Board Member, Third District

**Re:** **February 19, 2025, Board Meeting Item X. – Proposal to Establish a 2025 Assessor and Assessment Appeals Board Issues Board Work Group.**

Honorable Members, this item is intended to request possible action on the *2025 Assessor and Assessment Appeals Board Issues Board Work Group* (the Work Group) which was initially proposed at the November 19, 2024, Board meeting, and subsequently discussed at the January 23, 2025, Board meeting.

At last month's meeting, the Board agreed to delay action on this proposal until the February 19, 2025, Board meeting. The purpose was to allow for agency staff to receive survey results from local agencies on questions related to some of the proposed agenda items, as well as to allow for confirmation of the date of the Work Group meeting. This proposal requests that the Board approve the Work Group at this date in order to allow for timely planning and preparation.

As part of this item, the Executive Director will provide an update on the survey, but at this time the proposed agenda outline for the Work Group remains the same, and restates the Work Group's focus to address the following four administrative issues facing County Assessors and other local agencies:

1. Determining where key aspects of the assessment appeals process are causing lengthy delays statewide and attempting to streamline those aspects.
2. Determining where key aspects of the property tax refund process under the Board's jurisdiction are causing backlogs and systemic inefficiencies and attempting to streamline those aspects.
3. Addressing technical challenges – including implementing AB 1879 (Gipson) and possibly expanding the use of e-signatures, electronic forms, and submissions for small- and medium-sized counties.
4. Identifying major Proposition 19 ("Prop. 19") challenges, including technical issues and developing targeted education to reduce taxpayer confusion and assessor administrative burdens.

As previously presented, these issues have been drawn from publicly available information, as well as testimony and information received from previous Board meetings.

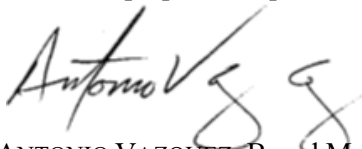
For example, at the Annual Meeting with County Assessors, Christina Wynn, as President of the California Assessors' Association, laid out the anticipated priorities for Assessors in 2025. Regarding Proposition 19, Assessor Wynn highlighted several aspects of the implementation about which assessors will likely need guidance and clarification, including, but not limited to, inheritance transfers involving probate and the move-out penalty. Specifically, she stated:

Under Prop. 19 there are some ... administration concerns to really think about, and it is really going to come to the forefront as time goes on because people are just now starting to feel the effects of Prop. 19...

[With regard to inheritance transfers...], probate can take a long time, and this rule where the heir has to make the property their primary residence within one year...a lot of times that does not work out very well with probate. We are starting to see people not be able to get the benefit because of the situation they have with probate.... [T]here could be some guidance that could come out for assessors regarding dates of when does the clock start ticking – is it really when they pass away, or is it when probate makes a determination?

As Proposition 19 continues to impact an increasing number of Californians, the Board has the opportunity to ease the administrative burdens which will be placed on assessors by providing an open and transparent forum to understand the spectrum of concerns regarding implementation. Because Proposition 19 continues to present administrative burdens for county assessors, it is an appropriate and timely topic for the proposed Work Group.

This proposal also continues to request that the April 30, 2025, Board meeting be reserved for the Work Group testimony, fact-finding, and discussion. Based on the information received and recommendations made, the Work Group may convene again at the September 17, 2025, Board meeting, as needed. My office will prepare and provide minutes of all Work Group meetings for dissemination to all participants.



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

- Mr. Alexander Fay, Staff Counsel, Office of Member Antonio Vazquez
- Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines
- Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber
- Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
- Mr. Hasib Emran, Deputy State Controller
- Ms. Yvette Stowers, Executive Director