



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: November 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: **November 19, 2025 – 2026 Board Meeting Issues and Work Plan.**

Honorable Members, as we approach the end of 2025, it is a worthwhile exercise to discuss key issues, projects, and important matters that should be vetted or considered by the Board Members during the upcoming year. Attached for our discussion is a draft 2026 Board Meeting Issues and Work Plan (the “Plan”), comprising a list of items submitted for your review and input, that would continue and carry over into 2026 or would be new – based on activity by the Governor, the Legislature, the Insurance Commissioner, and/or local organizations such as the California Assessors Association (CAA) and the California Clerks of the Board of Supervisors Association (CCBSA).

The goal is to preview the potential issues and priorities for the Board Members which we expect to address in the upcoming year. The results of our discussion in November will be incorporated into a final draft for the December meeting. Ultimately, the work plan is useful both for our planning and scheduling purposes and for the Executive Director and staff to use as a guide or roadmap that will help all participants tentatively plan for and agendaize significant matters that may need the Board’s attention, or that constitute a worthy focal point for presentation and communication in the open forum of our meetings.

The draft list below is non-exclusive and is intended to be flexible to allow for real time adjustments in planning as unanticipated issues arise. 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.

I look forward to your input and proposals for additional items for inclusion in the Plan at the November 19, 2025, Board meeting.

Thank you for your collaboration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Antonio Vazquez", with a stylized flourish at the end.

ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

cc: Mr. Juan Flores, Chief Deputy, 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

Proposed 2026 Board Meeting Issues and Work Plan

Anticipated Meetings, Hearings, and Board Work Groups

1. 2025 Assessor and Assessment Appeals Board Issues Board Work Group
 - Work Group Meeting in February
 - Consideration of legislative solutions
 - Wrap-up and Final Recommendations
2. 2026 Intangibles Board Work Group
 - Work Group Meetings in April, June, and September
 - Presentation of results in November
3. 2026 Assessment Appeals Board First Annual Update Meeting (*Proposed for possible approval at the November 2025 meeting*)
 - Inaugural AAB Update Meeting in August

Ongoing Issues and Priorities for Informational Hearings and/or Board Member Matters

1. Natural Disasters and Disaster Relief
 - Monitoring the property tax implications of the property insurance crisis.
 - Considering property tax implications and solutions relating to home hardening legislation and/or regulations.
2. Proposition 19
 - Understanding procedural and substantive burdens for assessors relating to reporting revenue gains and/or losses due to Prop 19.
3. Housing Affordability Crisis
 - Exploring options to incentivize the development of affordable housing through expansion or implementation of the welfare exemption.
 - Considering legislative or regulatory options for expanding benefits for deed restricted affordable housing, tribal housing, and housing for educators and other public employees.
4. Modernization and Technology
 - Following ongoing projects of the California County Assessors' Information Technology Authority (CCA ITA) development of the statewide portal for Proposition 19 and exemptions.

- Continuing to explore ways to increase the access and user-friendliness of BOE website and resources.
 - Exploring avenues for cooperation with relevant stakeholders to improve access to technology for county assessors in relation to assessment appeals and other administrative matters.
5. Legislation and Ballot Measures Potentially Impacting Property Taxes, the BOE, and County Assessors
 - Testimony, discussion and possible action on bills sponsored by the BOE, raised by Board members, and/or otherwise relating to the BOE.
 6. 2025-2026 Budget: Comprehensive Budget Report & Presentation
 - California's Fiscal Outlook Report/Presentation
 - Potential impacts on BOE, county assessors, taxpayers
 7. Title Theft
 - Review of issue and consideration of pending and proposed legislation and/or other solutions.
 8. Veterans' and Disabled Veterans' Exemptions
 - Review of current challenges and issues.
 - Consideration of BOE guidance and/or next steps.