



California State Board of Equalization

BOARD WORK GROUP: 2025 COUNTY ASSESSOR AND ASSESSMENT APPEALS BOARD (AAB) ISSUES, PART 3 MEETING

**May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento**

Thursday, February 26, 2026

AGENDA

10:00 a.m. Board Work Group Meeting Convenes

Call to Order

Roll Call

1. [Greetings and Introductory Remarks](#)..... Member Vazquez

Opening Remarks regarding the progress of the Board Work Group, as well as the agenda topics and format for the current Board Work Group meeting from the Board Work Group Chair, followed by general introductory comments.

Speakers: Hon. Antonio Vazquez, Work Group Chair and
Board Member, Third District

Hon. Sally Lieber,
Board Chair and Member, Second District

Hon. Ted Gaines,
Board Vice-Chair and Member, First District

Hon. Mike Schaefer,
Board Member, Fourth District

Hasib Emran,
Deputy Controller

2. Three separate industry panel discussions on the following issues: Consideration of possible recommendations on amending the assessment appeal application, developing factors for AABs to consider in good cause/reasonable cause determinations, and developing guidance on scheduling coordination between County Assessors and County Clerks..... Member Vazquez

Panel 1 - AAB and County Clerk Representatives..... Member Vazquez

Presentation and discussion on possible agreed-upon recommendations on amendments to the assessment appeal application, factors for AABs to consider in good/reasonable cause determinations, and possible additional guidance on scheduling coordination between County Assessors and County Clerks from the perspective of Assessment Appeals Board Representatives, County Clerks, and County Counsel.

a. Presentations

Speakers: Thomas Parker, Principal Deputy County Counsel, Property Division, Office of the County Counsel, Los Angeles County

Jennifer Tran, Assistant Executive Officer, Executive Office of the Board of Supervisors, Los Angeles County

Brenden Vlahakis, Chair, Assessment Appeals Subcommittee, California Clerk of the Board of Supervisors Association, and Assistant Chief Deputy Clerk of the Board, Ventura County

Ann Moore, Assistant Clerk of the Board of Supervisors, San Diego County

Lesley Pak, Deputy County Counsel for the Assessment Appeals Board, Santa Clara County

b. Board Questions and Discussion

c. Public Comment

Panel 2 - County Assessor Representatives Member Vazquez

Presentation and discussion on possible agreed-upon recommendations on amendments to the assessment appeal application, factors for AABs to consider in good/reasonable cause determinations, and possible additional guidance on scheduling coordination between County Assessors and County Clerks from the perspective of County Assessors.

a. Presentations

Speakers: Hon. Neysa Fligor, Santa Clara County Assessor
Hon. Jordan Marks, San Diego County Assessor-Recorder-Clerk
Hon. Kristen DePaul, President, California Assessors' Association (CAA), and Modoc County Assessor-Recorder
Hon. Jeffrey Prang, Los Angeles County Assessor
Hon. Matthew Maynard, Chair, CAA Subcommittee on Standards, and Placer County Assessor

a. Board Questions and Discussion

b. Public Comment

Panel 3 - Taxpayer Organization Representatives Member Vazquez

Presentation and discussion on possible agreed-upon recommendations on amendments to the assessment appeal application, factors for AABs to consider in good/reasonable cause determinations, and possible additional guidance on scheduling coordination between County Assessors and County Clerks from the perspective of Taxpayer Organizations.

a. Presentations

Speakers: Michael D. Middleton, President, PROTAX LLC
and Member, California Alliance of Taxpayer
Advocates

Paul A. Waldman, Director, Ryan Services
(Ryan LLC), and Member, California Alliance of
Taxpayer Advocates

b. Board Questions and Discussion

c. Public Comment

3. Wrap-Up and Next Steps..... Member Vazquez

Summary of the testimony received and confirming that the meeting
report will be presented at the April 22, 2026 Board Meeting,
followed by general closing remarks.

Speakers: Hon. Antonio Vazquez, Work Group Chair and
Board Member, Third District

Hon. Sally Lieber,
Board Chair and Member, Second District

Hon. Ted Gaines,
Board Vice-Chair and Member, First District

Hon. Mike Schaefer,
Board Member, Fourth District

Hasib Emran,
Deputy Controller

Adjourn Board Work Group