



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: February 13, 2026

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

From: Antonio Vazquez, Board Member, Third District

Re: February 26, 2026 – 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group, Part III. – Memorandum and Board Member Materials

Honorable Members,

On February 26, 2026, the Board will convene the third meeting of the 2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group. Thus far, the Board Work Group has yielded significant and substantive testimony on the various issues the Board Work Group was formed to address, while also providing the Board with valuable insight into relevant areas of administrative burden or concern which may have otherwise gone unnoticed.

As the Board Work Group Chair, I am proud to continue our collaboration with the Board Work Group Participants to explore ways in which the Board can contribute to the easing of administrative burdens that can create unfairness or undue delays in the assessment and assessment appeals processes. The participation and dedication of the Board Work Group Participants has been critically important to fostering the discussion and exchange of ideas before the Board, both between counties and among the various participants. The participants at this meeting will include County Assessors, County Counsel and Officials, Clerks of the County Boards of Supervisors, representatives from the California Assessors' Association and the California Clerk of the Board of Supervisors Association, and representatives from taxpayer advocacy organizations.

Based on testimony received at the previous Board Work Group Meetings, as well as through written submissions from Board Work Group Participants and testimony provided at the Annual Board Meeting with County Assessors in October 2025, the topics of this Board Work Group Meeting have been determined to include:

1. Discussion on possible amendments to the Assessment Appeals Application form;
2. Discussion on the development of factors for AABs to consider in making determinations as to good cause for postponements and/or reasonable cause for continuances; and
3. Discussion on the development of additional guidance on assessment appeal scheduling coordination between County Assessors and County Clerks.

To facilitate the most robust discussion at the February 26, 2026 Board Work Group, I have attached the BOE Assessor and AAB Issues Board Work Group Meeting, Part III – Supporting Materials document, as well as note pages for the Members to use during the meeting.

I thank you for your time and collaboration on this important matter and look forward to a productive Work Group Meeting.

Sincerely,

A handwritten signature in blue ink that reads "Antonio Vazquez". The signature is fluid and cursive, with the first name "Antonio" written in a larger, more prominent script than the last name "Vazquez".

ANTONIO VAZQUEZ, Member
Board of Equalization, 3rd District

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