



ANTONIO VAZQUEZ
MEMBER, THIRD DISTRICT
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: March 11, 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: March 25, 2026, Board Meeting Item. California Assessors' Association 2026
Legislative Perspectives and Priorities.**

The purpose of this agenda item is to provide the Board with an opportunity at the March 25, 2026, Board meeting to engage with the California Assessors' Association (CAA) in a discussion of relevant pending or proposed legislation for the current legislative session. As explained further below, this item would not require any action on the part of the Board at this meeting – but rather seeks to deepen the Board's understanding of stakeholder perspectives as it considers whether future Board action on pending or proposed legislation may be warranted.

Background

As in past years, the Board Members continue to commit themselves to being appropriately open in the way they acquire information relevant to the Board's duties and the manner in which key decisions are publicly made and disclosed. The Board Members are accountable to the Legislature and taxpayers for assessing and collecting the proper amount of taxes due, which by implication includes exploring, evaluating, and discussing legislative measures that may impact or affect such taxes, including property taxes and/or exemptions. This is consistent with the underlying principle in California Constitution, article I, section 3, that the people have the right to instruct their representatives, petition government for redress of grievances, and assemble freely to consult for the common good, which includes engaging with the Board in open meetings to hear and discuss measures that may affect them.

In line with this responsibility, the Board has in the past engaged with various stakeholders, including bill authors, government agencies, taxpayer advocates, and the public, to ensure that it is fully informed and transparent in its decisions to support, oppose, or remain neutral on pending or proposed legislation. As the organization representing the state's 58 county assessors, the CAA is an important

stakeholder involved with many bills relating to property taxation and other topics within the Board's jurisdiction. Therefore, it is a valuable exercise for the Board to receive the perspectives and priorities of county assessors to enhance the Board's knowledge and understanding.

Goal

Given the Board's constitutional and statutory responsibilities, as well as the pace of the legislative session, this item is timely and appropriate. Therefore, in the interest of deepening the Board's understanding of current pending or proposed legislation regarding relevant policy issues, a representative from the CAA will provide an overview of the organization's priorities and perspectives, followed by an opportunity for questions and comments from the Board Members.

At the conclusion of the presentation received and any discussion, the Board may wish to consider suggestions for placing relevant bills on the agenda for presentation, discussion, and possible action at a future Board 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