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BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION

450 N STREET

SACRAMENTO, CALIFORNIA

REPORTER'S TRANSCRIPT

MARCH 25, 2020

ITEM K3,

PROPERTY TAX DEPUTY DIRECTOR'S REPORT;

K3a

OPERATIONAL UPDATES

REPORTED BY: Jillian M. Sumner

CSR NO. 13619

P R E S E N T

\*\*Whereupon all Board Members appeared telephonically due to the COVID-19 virus.\*\*

For the Board of  
Equalization:

Honorable Antonio Vazquez  
Chair

Honorable Mike Schaefer  
Vice Chair

Honorable Ted Gaines  
First District

Honorable Malia S. Cohen  
Second District

Yvette Stowers  
Appearing for Betty T.  
Yee, State Controller  
(per Government Code  
Section 7.9)

For the Board of  
Equalization Staff:

David Yeung  
Chief  
Property Tax Division

Henry Nanjo  
Chief Counsel  
Legal Department

Brenda Fleming  
Executive Director

Toya Davis  
Clerk  
Board Proceedings

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450 N STREET  
SACRAMENTO, CALIFORNIA  
MARCH 25, 2020

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MS. DAVIS: Our next item is Item K3a, the Property Tax Director's Report. Mr. David Yeung, Chief of Property Tax Division will now come forward to present.

MR. YEUNG: Good morning, Chairman Vazquez, Honorable Members of the Board. My name is David Yeung, I'm the Deputy Director of the Property Tax Department. And today I will have a couple of updates to you as it pertains to the Property Tax Department.

The first thing I wanted to mention is that the Property Tax Department is transitioning to working remotely. Our top priorities are to protect the health and safety of the public and our employees, while providing for the continuity of our mandated duties.

Over the last week we have transitioned most of our staff from working in the office to working remotely. The transition is still ongoing, and we're working things out and moving along smoothly.

Next I'd like to provide an update on the State-Assessed Properties Division. Staff has finalized the capitalization rate study, and a copy was sent to your office on March 9th of this month.

1           Staff is currently preparing appraisals for  
2 approximately 350 state assessees. Progress is going  
3 well. We are preparing a contingency plan to  
4 continue our work in these uncertain times.

5           And as Ms. Fleming mentioned, the state  
6 assessee unitary roll values will be set in the May  
7 Board Meeting.

8           Next up is an update on the Community Land  
9 Trust Project. Interested parties -- the interested  
10 parties process is still ongoing.

11           LTA 2020/008, assessment of an exemption of  
12 community land trust housing was released February  
13 14th, 2020. The letter to assessor provided a draft  
14 guidance on the assessment of community land trust  
15 housing in light of the enactment of both Assembly  
16 Bill 2818 and Senate Bill 196.

17           Comments were due by March 20th. Staff has  
18 received comments from interested parties, and is in  
19 the process of analyzing the comments and working  
20 with interested staff in solving any outstanding  
21 issue.

22           At the completion of this process we will  
23 bring the guidance to the Board for action and  
24 adoption.

25           Next up is the interested parties process on  
26 certificated aircrafts. Staff, as you recall, with  
27 the passage of Senate Bill 791, the Board promulgated  
28 an emergency amendment to Property Tax Rule 202. The

1 amendment became effective January 1 of 2020 and will  
2 expire on June 29th of 2020.

3 Letter to assessor 2020/006 released on  
4 February 7th of 2020 initiated a project through the  
5 interested parties process to make permanent  
6 amendments to Rule 202. A draft of Rule 202 with the  
7 proposed amendments was attached for review and  
8 comment. Comments are due by March 2nd.

9 Staff has not received any comments, and  
10 will proceed -- staff is working with Legal  
11 Department, and will proceed with the rest of the  
12 rulemaking process. And it will be brought before  
13 the Board also for your action and adoption in the  
14 near future.

15 As a part of that project, staff is also  
16 looking -- is updating Assessors' Handbook 570. And  
17 that is the assessment of commercial aircrafts. And  
18 that is ongoing.

19 And one last thing I wanted to mention is as  
20 part of our reoccurring management report, I will  
21 provide updates on the assessment practices survey  
22 program.

23 Due to the Coronavirus we suspended field  
24 work to Lassen County and will reschedule it for a  
25 future date. We are monitoring the situation closely  
26 and will possibly need to reschedule other counties  
27 in this current cycle. So we are in contact, and we  
28 are monitoring the situation.

1           This concludes my presentation, and if you  
2           have any questions, I will be available.

3           MS. COHEN: This is Malia.

4           Just for clarification, can I speak and ask  
5           questions, or do I need to e-mail? Hello?

6           MR. NANJO: Yes, you can ask questions at  
7           this time.

8           MS. COHEN: So, Mr. Yeung --

9           MR. YEUNG: Yes.

10          MS. COHEN: You said something about  
11          extending a deadline. I was wondering if you could  
12          speak to any other deadline or conversations around  
13          deadline extensions, particularly around property  
14          tax.

15          MR. YEUNG: Yes. We sent a communication  
16          out to county assessors and county clerks of the  
17          Board. It basically highlights that there is --

18          MS. COHEN: Hold on. Did that communication  
19          that you're referring to, is that the one that was  
20          sent almost two weeks ago?

21          MR. YEUNG: It's a CAO, that is correct.

22          MS. COHEN: Okay. The affect of that came  
23          from Ms. Fleming.

24          MR. YEUNG: Yes, that is a county assessors  
25          only letter.

26          MS. COHEN: Okay.

27          MR. YEUNG: And what it does advise is that  
28          the Board does have certain ability to extend

1 deadlines.

2 MS. COHEN: Mm-hm.

3 MR. YEUNG: We have had inquiries from  
4 assessors asking about possible extensions of their  
5 deadlines for assessment appeals. But we have not  
6 yet had a request to make such an extension.

7 MS. COHEN: Okay. I think at one of our  
8 last meetings Ms. Fleming, if I'm not mistaken,  
9 acknowledged that we brought to your attention the  
10 need to update the property tax deadline document.

11 I don't know if you were a part of that  
12 conversation, forgive me, I -- so much has happened,  
13 I just can't remember.

14 MR. YEUNG: Okay.

15 MS. COHEN: Do you know, has that deadline  
16 document been updated?

17 MR. YEUNG: Deadline document? Are you  
18 referring to --

19 MS. COHEN: This is a property tax -- this  
20 is a property tax deadline document that's on our Web  
21 site. It's outdated. It's been dated -- it's got a  
22 2018 date on it.

23 MR. YEUNG: You're speaking of our property  
24 tax calendar. Yes, ma'am. We are --

25 MS. COHEN: Yes, that's right. You're  
26 right. I was talking about the calendar.

27 MR. YEUNG: Yes, we are. We are --

28 MS. COHEN: And then -- oh, that's

1       fantastic. I'm really glad to hear that.

2               MR. YEUNG: Yes.

3               MS. COHEN: So there are -- in addition to  
4 updating the document, I want to make the following  
5 request to you and the entire team.

6               So first, review the document. I'd like to  
7 know if you could report back to the Board on any  
8 adjustments that need to be made to the dates and  
9 timeframes due to the impact of the COVID-19 on the  
10 business of the agency and the local assessor's  
11 office.

12               Second -- my second request is to determine  
13 whether the adjustments in the dates are within our  
14 current authority -- in our current authority to  
15 change, or whether we need the governor to issue an  
16 executive order to grant the agency that authority.

17               And then the third issue that I want to  
18 bring to your attention is an issue I think I told  
19 you about earlier is updating this highlights the  
20 review and the change specifically due to the impact  
21 of the COVID-19 on the business of the agency and the  
22 local assessors' offices.

23               Specifically speaking to Ms. Fleming.

24               Ms. Fleming, I believe that if at all  
25 possible we can complete this exercise immediately  
26 and determine any appropriate next steps, as well as  
27 all the methods of communicating this information to  
28 assessors, and of course taxpayers and any other



1 stakeholders.

2 And by stakeholders, I mean the governor's  
3 office, the Legislature, local-elected business, etc.

4 MR. YEUNG: Bear with me, I'm making notes  
5 right now.

6 MS. COHEN: Oh, no, I totally appreciate it.

7 And I can also convey this in writing to you  
8 today, Ms. Fleming and Mr. Nanjo, just to make sure  
9 nothing is lost in translation.

10 But just to clarify this is my specific  
11 request to Ms. Fleming.

12 MR. YEUNG: Yes.

13 MS. COHEN: Thank you.

14 MR. YEUNG: I will work with Ms. Fleming on  
15 this. Thank you.

16 MS. COHEN: Thank you very much. Is she --  
17 is she --

18 MR. VAZQUEZ: Thank you, Member Cohen.  
19 Those were good questions.

20 Anybody else?

21 MS. COHEN: Thank you, Chair.

22 MR. GAINES: Yeah, this is Ted. I've got  
23 just a question of clarification.

24 You know, I'm just concerned because I'm  
25 hearing from my constituents about property tax  
26 payments, and having cash flow issues, and not being  
27 able to meet those obligations. And I was just  
28 wondering if we can expand on that a little bit.

1           It's my understanding -- well, I thought it  
2 was -- I thought it was within the authority of the  
3 Controller to have the ability to delay payment of  
4 property taxes. The folks that have this payment  
5 due, their deadline is April 10th. But then it was  
6 clarified to me that that authority really lies on  
7 the governor.

8           And, you know, I know we're responsible for  
9 the assessment of property. But I just need to let  
10 you know I'm hearing from a lot of my constituents,  
11 and I'm trying to figure out what we can do in that  
12 area. And maybe you can expand on that a little bit  
13 and clarify for me what pathway we can take.

14           MR. YEUNG: I believe -- this is David  
15 Yeung, Deputy Director. If I'm not mistaken, I  
16 believe the State Controller has something on her Web  
17 site.

18           May I ask, Ms. Deputy Controller Stowers, if  
19 that is the case?

20           MS. STOWERS: Yes, this is Deputy Controller  
21 Stowers. Let's kind of briefly go over the law under  
22 state law. The deadline is set by statute under RTC,  
23 and the deadline is April 10th.

24           Neither the Controller or the tax collectors  
25 have the authority to extend that deadline. It can  
26 only be extended under an executive order.

27           However, the tax collectors have the  
28 authority with the existing statute to waive any

1 penalty of those charges resulting from a tax  
2 delinquency due to circumstances beyond a taxpayer's  
3 control.

4 Controller Yee did issue a press release  
5 urging tax collectors to waive penalties if a  
6 taxpayer is unable to pay their taxes due to  
7 COVID-19.

8 The tax collectors also issued a statement  
9 identifying that they will provide relief for those  
10 taxpayers who are unable to pay due to reasonable  
11 cause, and document that they're unable to pay due to  
12 COVID-19.

13 At this time no one has issued a blanket  
14 waiver to say all penalties will be relieved.

15 There are some concerns that some taxpayers  
16 may not have the ability to pay because some county  
17 offices may be closed on April 10th, and taxpayers  
18 choose to pay in person. If that is the case, RTC  
19 Section 2619 would extend the deadline for that  
20 county if that county office is closed, and it will  
21 be extended to the next business day.

22 We are looking to have a little bit more  
23 consistency recognizing that a taxpayer may own  
24 property in multiple counties, and all county offices  
25 may not be closed on April 10th. So we are working  
26 on it.

27 But at this time there's no official notice.  
28 And it is not within the jurisdiction of the Board of

1 Equalization.

2 We, too, have received multiple calls and  
3 e-mails, and understand the stress that taxpayers are  
4 under. And we are trying to find a solution.

5 MR. GAINES: Question, if I could. This is  
6 Ted.

7 MR. VAZQUEZ: Go ahead.

8 MR. GAINES: Yeah. Thank you, Ms. Stowers.  
9 I appreciate that very much.

10 So just to summarize, it's my understanding  
11 that the Controller has the authority to waive  
12 penalties, but not the authority to delay the payment  
13 of taxes. And that would take an executive order of  
14 the governor for that to occur?

15 MS. STOWERS: The tax collector has the  
16 authority to waive penalties.

17 MR. GAINES: Okay. So it would be on a  
18 per-county basis.

19 MS. STOWERS: Per-county basis.

20 MR. GAINES: Okay.

21 MS. STOWERS: And the county's tax  
22 collectors have indicated that they will waive  
23 penalties. For example, LA County has already set up  
24 a process for taxpayers to contact them on April the  
25 11th, the day after the due date, to establish a  
26 waive to waive penalties.

27 Taxpayer is still going to have to establish  
28 a reasonable cause, and the county collectors are

1 saying COVID could be a reasonable cause. Especially  
2 if they were unable to make their payment online, by  
3 mail, or could not come into the office.

4 MR. GAINES: Okay. Great. Thank you.

5 MS. STOWERS: The deadline will require an  
6 executive order.

7 MR. GAINES: Yeah. This is Ted again.

8 Thank you for that clarification.

9 It's just something that constituents are  
10 talking about with me. They think that we're also  
11 the tax collector. So it gets a little confusing for  
12 our constituents. But I think it's an issue we just  
13 need to keep an eye on as we move forward, because I  
14 think it becomes more chronic by the day.

15 MS. STOWERS: I agree 100 percent.

16 MR. VAZQUEZ: Thank you, Members.

17 You know, along those lines, I did receive a  
18 copy of a letter that was addressed to Keith  
19 Williams, the president of the California Association  
20 of County Treasurers and Tax Collectors. And it was  
21 signed by two of the assembly members, Assembly  
22 Member Ting, and Assembly Member Burke, to basically  
23 address the same issue we're discussing right now.

24 Now, they haven't regrouped themselves, but  
25 it's my understanding once they actually have their  
26 next meeting, they're going to try to expedite that  
27 as well, and try to make it retroactive. Because I'm  
28 assuming that the Legislature is probably not going

1 to come together until after the deadline. Which  
2 would be way after the April 10th.

3 But just to know, we may want to chime in on  
4 that or support the members on that as well. Because  
5 I know we're getting several calls. It sounds like  
6 every district is hearing back from, especially the  
7 property tax business folks.

8 MS. STOWERS: This is Yvette Stowers  
9 speaking again.

10 I also received a copy of that March 20th  
11 letter. And although the Legislature are on recess,  
12 their staff are currently working on some language.  
13 And they did have a meeting yesterday on this  
14 language. And they're reaching back out to Assembly  
15 Member Ting and Burke on suggestive language.

16 But that memo -- and I'm not sure if  
17 everyone received it. I will send it over to Brenda  
18 Fleming so that she can sort it over. But that is  
19 just asking for consistent language as it relates to  
20 the penalty relief, and for that to be retroactive.

21 MS. COHEN: I, too, just want to chime in.  
22 This is Malia Cohen.

23 And kind of also want -- Ms. Stowers just  
24 said we also are receiving not only phone calls, but  
25 Facebook messages, messages on Instagram, as well as  
26 Twitter, wondering what can be done.

27 I think that it's important for us to stay  
28 on top of this issue and determine whether there is a

1 need to approach this. I think if at all our  
2 approach would be universal.

3 Also want to encourage us to be moving in a  
4 very expeditious matter. This is timely. April 10th  
5 will be upon us very, very quickly. We do need to  
6 provide guidance and direction pretty immediately.  
7 So I want to encourage the entire staff, all of us,  
8 as well as Members on the body, to be really vigilant  
9 and think about statewide approach.

10 MR. GAINES: This is Member Gaines.

11 MR. VAZQUEZ: Go ahead. Mr. Gaines.

12 MR. GAINES: If I could.

13 I agree with Malia and her comment. And  
14 when I look at what we're doing on the income tax  
15 side, you know, they're providing -- I think taxes  
16 are due now in July rather than April. So if, you  
17 know, if we could work with members of the  
18 Legislature and get that delayed. It seems a 90-day  
19 delay would be helpful.

20 Of course there would be, you know, cash  
21 flow issues. But at the same time our constituents  
22 are suffering those cash flow issues. And we do  
23 have, at least at the state level, the rainy-day  
24 fund.

25 So I think we just ought to keep a very  
26 close eye on this, and would love to work with the  
27 Chair and the Board in terms of getting more  
28 information and finding out how we can influence this

1 in a positive way to help out our constituents.

2 MR. VAZQUEZ: I agree. I think we need to.  
3 It's such a fluid situation right now. And I know  
4 this letter just came out. And I think, as  
5 Ms. Stowers' mentioned, it sounds like they're still  
6 trying to retool their position or possible  
7 legislation going forward.

8 But I know, Brenda, I'm assuming you'll be  
9 contacted or reach a copy of this as well. And we  
10 should continue this conversation and figure out what  
11 we can do in the interim so we don't have to wait  
12 until our next April meeting to take action.

13 MR. SCHAEFER: Chair Vazquez, this is Vice  
14 Chair Schaefer. I understand it's county per county  
15 to draw penalties after April 10th [inaudible]. They  
16 have something like that going for Orange County,  
17 Riverside, Imperial. [Inaudible] and I haven't heard  
18 yet from my other county assessors.

19 MR. VAZQUEZ: I've heard it as well. And I  
20 know on the -- with the tax -- even with the tax  
21 collector, they're saying that they're obviously  
22 going to be as lenient as possible. But it would be  
23 nice to get some uniformity across the state, so it  
24 does not happen in certain counties and not others.

25 MR. SCHAEFER: Well, I would like to ask  
26 that San Diego County could be followed by the other  
27 counties in California, not just the other counties  
28 in District 4, so they all could be more formal.



1 MR. VAZQUEZ: I agree.

2 MS. COHEN: I agree also.

3 MR. VAZQUEZ: Any other comments?

4 Pretty much all understood by Members. And  
5 I'm assuming the staff is taking notes on this that  
6 we need to follow up on this, so we don't have to  
7 wait until April to take some action on this.

8 MS. COHEN: May I suggest that we get  
9 updated on this action on the check-in calls? I  
10 don't know if that's possible, but it would be great  
11 to get status updates.

12 MR. VAZQUEZ: If legally we can do it, we  
13 should do that. Yes, I agree.

14 MR. YEUNG: This is David --

15 MR. GAINES: This is Member Gaines.

16 Again, Malia, I agree.

17 MR. YEUNG: This is David Yeung, Deputy  
18 Director. We've heard your comments, and it is duly  
19 noted. Thank you.

20 MS. COHEN: I think one of our most  
21 important roles is to ensure the uniform application  
22 of property tax rules and law. I mean, this is  
23 literally our moment to shine as Members of the Board  
24 of Equalization as we transition from the old BOE, as  
25 Ms. Fleming says it, 1.0, and transition into our --  
26 you know our justification of our very existence.

27 And so we need to step into the light, show  
28 leadership, and be bold, and helpful, as well as

1 considerate and caring to the constituents that we  
2 all represent.

3 MR. NANJO: And just for the record -- this  
4 is Henry Nanjo, your Chief Counsel.

5 Unfortunately, we cannot have discussions  
6 along these lines during our COVID-19 update calls  
7 due to Bagley-Keene prohibitions.

8 But we definitely, Mr. Yeung, Ms. Fleming  
9 and myself took copious notes on the Board's desires,  
10 and we will do what we can within our jurisdiction  
11 and authority.

12 Thank you.

13 MS. COHEN: All right. Well, with that  
14 said -- thank you, Mr. Nanjo. This is Member Cohen.

15 I just wanted to bring to everyone's  
16 attention that I have initiated discussions with this  
17 issue with members of the Legislature as well as the  
18 administration. If you have questions, please  
19 contact Ms. Fleming. She and I are in touch with  
20 each other.

21 MR. GAINES: Thank you, Member Cohen.

22 This is Ted. I've got a question.

23 Is there any way we can call an emergency  
24 meeting for an update and give 10-days notice of  
25 today that we're going to give an update in 10 days  
26 and do another conference call?

27 MS. COHEN: That's actually a fantastic  
28 idea. And also I'm happy to take the lead on as we

1 pull together this issue.

2 MR. NANJO: So this is Chief Counsel, Henry  
3 Nanjo again.

4 Given the requirement to have the Board --  
5 the public participate in this, we are still trying  
6 to work out the technology issues.

7 If we were to have an emergency meeting, we  
8 would still have to have the public be able to  
9 participate. I don't know that we can do that in 10  
10 days, but we will try to do what we can. We are  
11 currently exploring what options we can to have the  
12 public participate. So we will do what we can, do  
13 the research, and I'll ask Ms. Fleming to update the  
14 Board in our progress.

15 Thank you.

16 MR. GAINES: This is Ted. Thank you.

17 MS. STOWERS: This is Ms. Stowers. I  
18 understand some of the constraints we might have for  
19 trying to have a special meeting before April 10th.  
20 Considering that the Controller is participating and  
21 being informed on what the county treasurers and tax  
22 collectors are doing, because it's within their  
23 jurisdiction.

24 Can I continue, Mr. Nanjo, to communicate  
25 directly with you and Ms. Fleming on their position,  
26 and then you can pass that information out to the  
27 other Board Members?

28 MR. NANJO: Yes, that would be appropriate.

1 MS. COHEN: Also I wanted to jump in here  
2 and speak to something Henry brought up specifically.

3 I'm under the understanding that the  
4 governor has eased Bagley-Keene restrictions, knowing  
5 that we are in an emergency. And I believe that  
6 Mr. Gaines' request is appropriate.

7 MS. STOWERS: I agree with you.

8 Yvette Stowers again.

9 He did ease some of the restrictions on  
10 Bagley-Keene and the 10-day notice.

11 I also think that we might have an issue  
12 with staffing to set up everything we need. Although  
13 we're not on site, we do have staff, and not just BOE  
14 staff, that would have to accommodate that meeting.

15 MR. NANJO: That's correct, Ms. Stowers.

16 MS. COHEN: Actually, I thought -- I thought  
17 we excused CDTFA staff.

18 MR. NANJO: No, CDTFA staff has to be here  
19 for webcasting. They are present right now. We are  
20 working on trying to find a solution.

21 Member Cohen, to respond to your comments,  
22 the governor's executive order did ease some of  
23 Bagley-Keene, but it made it very clear that the  
24 public has to have an opportunity to participate and  
25 a mechanism for which they can participate.

26 The other issue that the executive order  
27 made very clear is that not only does the public need  
28 to be participating, but they have -- if there are

1 accessibility issues, the same public has to have a  
2 way to accessibly participate. That is the challenge  
3 we are trying to work with technology-wise. And the  
4 other issue is how we do that without staff present.

5 Currently, even though the Board Members are  
6 participating by teleconference, you have full BOE  
7 staffing and CDTFA media services staff to allow the  
8 webcast and set up what we have today.

9 In addition to, we've had to call in CDTFA  
10 telecom, which we greatly appreciate, to set up the  
11 teleconference system.

12 So there are a number of issues we are  
13 trying to work out.

14 MS. COHEN: So I'm not suggesting that we  
15 exclude the public. As a matter of fact, if I heard  
16 correctly, Mr. Gaines' request is appropriate,  
17 because what he is saying is that we would notify  
18 them we would have another meeting in 10 days. So  
19 the same set up we have right now we would be able to  
20 duplicate.

21 And as we move forward, we would develop a  
22 certain level of expertise in having the telephonic  
23 conference calls. So all we need is a telephone.

24 We've made the request to Ms. Fleming. I  
25 just ask that you explore our options and determine  
26 how we can achieve it.

27 And this is -- again, I'm supporting  
28 Mr. Gaines' request to have another meeting, a

1 follow-up meeting to touch base in 10 days.

2 MR. GAINES: This is Ted --

3 MS. FLEMING: This is Brenda --

4 MR. GAINES: -- I would like to speak --

5 MS. FLEMING: Thank you, Member Cohen and  
6 Members. We will take all of this into  
7 consideration. We --

8 MR. GAINES: I just feel like things are  
9 critical, and we really need to take a close look at  
10 this.

11 And, you know, we ought to be working with  
12 CDTFA and make sure that we're doing any necessary  
13 broadcasts that we need to do. These are urgent  
14 times and would love to see this get executed in 10  
15 days.

16 MS. FLEMING: Thank you, Members.

17 MR. VAZQUEZ: Member Gaines --

18 MS. FLEMING: This is Brenda.

19 MR. VAZQUEZ: Member Gaines, would you be  
20 comfortable if I sit with Brenda, our Executive  
21 Director, and let's see if we can figure this thing  
22 out to do it obviously as quick as possible? It may  
23 not happen before the deadline, though, but we'll  
24 shoot for that.

25 MS. FLEMING: Thank you, Members. Duly  
26 noted. This is Brenda -- Members. Members.

27 MR. SCHAEFER: [Inaudible] support Ted's  
28 request for the 10-day meeting.

1 MS. FLEMING: Members.

2 MR. VAZQUEZ: Members, it sounds like  
3 Ms. -- go ahead, Brenda.

4 MS. FLEMING: Duly noted, we hear the  
5 assignment, and absolutely respect the importance of  
6 this critical matter at this time, and the impact on  
7 taxpayers.

8 I would suggest that we take this  
9 information in with staffing, and then follow up with  
10 the Chairman and the Members' offices to get down  
11 into the detailed specifics. And then we can come  
12 back, and I can certainly come back to you with a  
13 recommendation about how we can proceed with either a  
14 subsequent emergency public meeting, or perhaps  
15 alternative ways to approach it.

16 We are sensitive to the deadline and  
17 definitely the impact this crisis is having on our  
18 taxpayers. So we want to move forward with  
19 sensitivity, but still making sure we're in  
20 compliance with the law also.

21 So, Members, if I may ask that you give us  
22 an opportunity to work through this detail and then  
23 circle back with you perhaps at our daily updates.

24 MS. COHEN: So thank you, Ms. Fleming. I  
25 appreciate that. This is Malia Cohen.

26 I just want to note that 55 percent of  
27 Californians are homeowners. And I just want to  
28 impress upon everyone on the call that we need to do

1 everything we can to help them respond to the crisis.  
2 I just want to be mindful of that.

3 I also am unclear, Ms. Fleming, as you work  
4 the details -- I don't -- I mean, the other part of  
5 Mr. Gaines' request is that it happens before our  
6 April meeting. Our April meeting will take place  
7 after the April 10th deadline. So I don't think -- I  
8 think it's urgent to be able to get another call or  
9 commitment that we will be able to do another call, I  
10 don't know, by the close of business today, you know,  
11 earliest by tomorrow, maybe noon, afternoon. I think  
12 we need to really get clarity on how quickly we can  
13 come together to touch base and get some answers to  
14 these questions.

15 MS. FLEMING: Duly noted. Thank you for  
16 that, Ms. Cohen.

17 MR. GAINES: This is Member Gaines.

18 I appreciate that, Tony, if you could work  
19 with Brenda, and see what we can do as quickly as  
20 possible. It would be much appreciated.

21 MS. FLEMING: Thank you, Member Gaines.

22 MR. VAZQUEZ: I will do that. And if  
23 everyone is comfortable with it, obviously the goal  
24 is to move this thing as quick as possible, but, you  
25 know, given our legal -- some of the legal issues we  
26 have to address, we will do our best.

27 And what we can do is actually at our  
28 briefing meetings at 4:30, we can at least listen to



1 some updates on that as we move forward if everybody  
2 is comfortable with that.

3 MR. SCHAEFER: This is Mr. Schaefer. I just  
4 wanted to support what Ms. Cohen has offered, and I  
5 think that's a wise decision.

6 MR. VAZQUEZ: Understood.

7 MR. SCHAEFER: Thank you.

8 MR. VAZQUEZ: Thank you, everybody.

9 If there's no other comments or questions  
10 about that, I'd like to ask Ms. Davis to call the  
11 next item.

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REPORTER'S CERTIFICATE

State of California )  
 ) ss  
County of Sacramento )

I, Jillian Sumner, Hearing Reporter for the California State Board of Equalization, certify that on March 25, 2020 I recorded verbatim, in shorthand, to the best of my ability, the proceedings in the above-entitled hearing; that I transcribed the shorthand writing into typewriting; and that the preceding pages 1 through 25 constitute a complete and accurate transcription of the shorthand writing.

Dated: April 9, 2020

*Jillian Sumner*

JILLIAN SUMNER, CSR #13619

Hearing Reporter