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BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION
450 N STREET
SACRAMENTO, CALIFORNIA
BOARD MEETING TELECONFERENCE

REPORTER'S TRANSCRIPT
SEPTEMBER 23, 2020

REPORTED BY: Jillian M. Sumner
CSR NO. 13619

1 APPEARING TELEPHONICALLY

2 For the Board of
3 Equalization:

Honorable Antonio Vazquez
Chair

4 Honorable Mike Schaefer
5 Vice Chair

6 Honorable Ted Gaines
7 First District

8 Regina Evans
9 Appearing for
10 Honorable Malia Cohen

11 Yvette Stowers
12 Appearing for Betty T.
13 Yee, State Controller
14 (per Government Code
15 Section 7.9)

16 For the Board of
17 Equalization Staff:

Brenda Fleming
Executive Director

18 Henry Nanjo
19 Chief Counsel
20 Legal Department

21 Richard Moon
22 Tax Counsel IV
23 Legal Department

24 David Yeung
25 Deputy Director
26 Property Tax Department

27 Kristine Cazadd
28 Senior Tax Counsel
BOE District 3

Toya Davis
Clerk
Board Proceedings Division

29 Speakers:

Marcy Berkman
Deputy County Counsel
Santa Clara County

Jennifer Tran
Chief, Assessment Appeals
Division
Executive Office, Los Angeles
County Board of Supervisors

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Speakers Continued:

Marvice Mazyck
Chief Deputy Clerk
San Diego County Board of
Supervisors

Kathy McClellan
Clerk, Assessment Appeals
Board, Sacramento County

Don Gaekle
President, California
Assessors Association

Breann Robowski
Chair, CATA Ad Hoc Committee
Partner with Pillsbury Winthrop
Shaw Pittman

Ernest J. Dronenburg
Assessor/Recorder/County Clerk
San Diego County

Thomas R. Parker
Deputy County Counsel
Los Angeles County

Wes Nichols
CATA Member

Carole Ruwart
Deputy City Attorney
San Francisco

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1 STATE BOARD OF EQUALIZATION
2 TELECONFERENCE
3 SEPTEMBER 23, 2020

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5 MR. VAZQUEZ: We are going to reconvene this
6 meeting from yesterday.

7 So, Ms. Davis, please call roll.

8 MS. DAVIS: Before we call the roll,
9 Mr. Chairman, if we can make sure that everyone is on
10 mute if you're not speaking, if you are on a host or
11 co-host line.

12 Thank you very much.

13 Chairman Vazquez.

14 MR. VAZQUEZ: Present.

15 MS. DAVIS: Vice Chair Schaefer.

16 MR. SCHAEFER: Present.

17 MS. DAVIS: Member Gaines.

18 MR. GAINES: Present.

19 MS. DAVIS: Member Cohen.

20 Deputy Controller Stowers.

21 MS. STOWERS: Here.

22 MR. VAZQUEZ: A quorum is present. And the
23 Board Meeting has been reconvened. It is now called
24 to order.

25 If we can have -- well, let me begin by just
26 saying, once again, as a reminder that, you know, we
27 are all speaking simultaneously on a shared, open
28 teleconference call line. So, once again, we need

1 your patience just as we did yesterday.

2 I think we did a pretty good job of making
3 sure we all identify ourselves so the transcriber can
4 make sure that they're documenting our minutes in
5 terms of who's speaking, who is moving motions, and
6 who is seconding them. So we will continue with that
7 process again.

8 And thank you for your patience, and I
9 appreciate your cooperation.

10 We'll start with, Ms. Davis, can you please
11 announce our first order of business.

12 MS. DAVIS: Our first order of business is a
13 general announcement that will be made by acting
14 Chief of Board Proceedings, Henry Nanjo, regarding
15 public teleconference participation.

16 Thank you.

17 MR. NANJO: Thank you, Ms. Davis.

18 Thank you, Chair, Members.

19 Good morning, and thank you for joining
20 today's Board of Equalization Meeting via
21 teleconference.

22 Throughout the duration of today's meeting,
23 you will primarily be in a listen-only mode.

24 As you may know from our public agenda
25 notice on our Web site, we have requested that
26 individuals who wish to make a publish comment fill
27 out the public comment submission form found on our,
28 quote, "Additional Information," unquote, Web page in

1 advance of today's meeting. Or alternatively,
2 participate in today's meeting by providing your
3 public comment live.

4 After the presentation of an item has
5 concluded, we will begin by identifying any public
6 comment request that has been received by our Board
7 Proceedings staff, with the AT&T operator providing
8 directions for you to identify yourself.

9 After all known public commenters have been
10 called, the operator will also provide public comment
11 instructions to the individuals participating via
12 teleconference.

13 Accordingly, if you intend to make a public
14 comment today, we recommend dialing into the meeting
15 on the teleconference line, as the audio broadcast on
16 our Web site experiences a one- to- three-minute
17 delay.

18 When giving a public comment, please limit
19 your remarks to three minutes.

20 We ask that everyone who is not intending to
21 make a public comment, please mute their line or
22 minimize background noise.

23 If there are technical difficulties when we
24 are in the public comment portion of our meeting, we
25 will do our best to read submitted comments into the
26 record at the appropriate times.

27 Thank you for your patience and
28 understanding.

1 Chairman Vazquez, Ms. Davis, back to you.

2 MR. VAZQUEZ: Thank you.

3 Ms. Davis, please call our first item.

4 MS. DAVIS: Our first order of business is
5 Item AA, a collaborative discussion on COVID-19 with
6 County Boards of Equalization, Assessment Appeals
7 Boards, Collaborative Workgroup Planning Meeting.

8 This panel will be moderated by
9 Chairman Vazquez.

10 Go ahead, sir.

11 MR. VAZQUEZ: Yes. Thank you.

12 We will go ahead and start.

13 Members, we are very fortunate to have such
14 an experienced and esteemed panel of experts, a
15 statewide continuity of AAB operations work group
16 with us today to give their input on the type of
17 guidance that the Board should provide to all
18 counties, and on the conduct of remote hearings.

19 And our thanks for accommodating this short
20 timeframe. This two-year deadline is pending for
21 many appeals, and the extensions granted by the
22 Legislature to March 31st of 2021 leaves us limited
23 time to develop guidance and begin rulemaking.

24 We have eight work group members; four on
25 the AAB representatives, one assessor representative,
26 one taxpayer representative, and two BOE staff
27 representatives. And I will lead the discussion.

28 Member Cohen is not available today to help

1 me lead our discussion today, but my staff and
2 Member Cohen's staff may assist.

3 Since the agenda is detailed with four major
4 issues and seventeen sub issues, I am asking that we
5 follow a few rules to ensure that everyone designated
6 on the agenda has the opportunity to speak on their
7 issue within this five-and-a-half hour time allotted,
8 including breaks.

9 First, Ms. Davis will call each issue and
10 each sub issue under it, and ask each assigned group
11 of representatives listed on the agenda to speak,
12 starting with the first person on each group.

13 We have roughly an hour and 20 minutes for
14 each issue. Which means roughly 20 minutes for each
15 sub issue.

16 Ms. Davis will help remind us to respect
17 everyone's time as we proceed.

18 Second, please be prepared to provide a
19 position statement that will contribute toward a
20 consensus on each sub item.

21 To the extent possible, we will discuss all
22 position statements.

23 At the end, determine where there is a
24 general consensus to replace our recommendations to
25 the Board.

26 Third, to the extent possible, identify any
27 property tax rules or statutes that are consistent
28 with our statements. And if rule changes are needed,

1 please briefly state what they are.

2 Finally, we will -- we are very
3 appreciative. We know that this is a significant
4 time commitment on your part. And we will make every
5 effort to keep it collaborative and productive.

6 We are looking forward to any and all
7 recommendations, including those that advise us as
8 our sub issues that need further work and should be
9 brought to the Board on October 20th, as well as
10 recommendations for rulemaking.

11 With that, let me ask the Members if they
12 have any questions or remarks before we begin.

13 MS. EVANS: Chair Vazquez.

14 MR. VAZQUEZ: Yes. Go ahead. This sounds
15 like --

16 MS. EVANS: This is Regina.

17 MR. VAZQUEZ: Yes. Go ahead. From
18 Ms. Cohen's office. Go ahead.

19 MS. EVANS: Right.

20 I can wait for the rest of the Board
21 Members. But if they don't have remarks, I would
22 like to make remarks on her behalf.

23 MR. VAZQUEZ: Sure.

24 Member Schaefer, have any remarks or
25 comments before we start?

26 MR. SCHAEFER: Hearing --

27 MR. GAINES: No, we don't. Thank you.

28 MR. SCHAEFER: Ted, go ahead.

1 MR. GAINES: I don't have any remarks.

2 Thank you.

3 MR. SCHAEFER: Vice Chair here. I don't
4 have any remarks.

5 MR. VAZQUEZ: Thank you.

6 Regina, you have the floor.

7 MS. EVANS: Thank you, Chair Vazquez,
8 Honorable Board Members, distinguished members of the
9 working group, BOE staff, taxpayers and
10 practitioners.

11 On behalf of Board Member Cohen, who
12 recently gave birth to her first child, I would like
13 to offer these opening remarks.

14 It is with a great sense of responsibility
15 that we conduct this working group to address issues
16 and concerns surrounding remote hearings for
17 Assessment Appeals Boards.

18 One of the Board of Equalization's
19 constitutional duties is to ensure that county
20 property tax assessment practices are equal and
21 uniform throughout the state.

22 The Board, under the leadership of
23 Chair Vazquez with Board Member Cohen supporting him,
24 is conducting this working group meeting to fulfill
25 this constitutional responsibility.

26 We all recognize the unique challenges posed
27 by COVID-19 pandemic. The pandemic has resulted in
28 limitations of in-person meetings for many public

1 bodies in California.

2 Many Assessment Appeals Boards have delayed
3 in-person hearings, or have begun to conduct hearings
4 remotely using electronic technology.

5 As stated at our August Board Meeting, our
6 own legal counsel has not found any law or statute
7 that prohibits AABs from conducting remote hearings
8 by teleconference or video conference.

9 I am proud to state that there is
10 legislation sitting on the governor's desk that would
11 further codify this assertion by our own legal
12 counsels.

13 Through this working group process, and
14 through the work group -- I'm sorry -- and through
15 the work of our Executive Director, Brenda Fleming,
16 and her staff, guidance will be issued so that
17 Assessment Appeals Boards can have clear protocol for
18 procedural and evidentiary remote hearings.

19 In doing so, we will remain true to our firm
20 goal of preserving the health and safety of all
21 participants at Assessment Appeals Boards hearings.

22 The process we are initiating today is a
23 flexible one, which may continue over several
24 meetings. Guidance will be provided initially based
25 upon consensus received at this meeting.

26 Further clarification, including updates to
27 the Assessment Appeals Handbook, regulatory
28 amendments, or further legislative action may be

1 provided over time.

2 These further clarifications will be based
3 upon information received, lessons learned, and a
4 careful review of the real-world experience of
5 Assessment Appeals Boards.

6 As we begin, I would like to extend Board
7 Member Cohen's personal thanks for the distinguished
8 panel of experts who have so generously given up
9 their time today to help make this process a success.

10 Thank you, Chair Vazquez and fellow Members
11 of the Board.

12 This ends my introductory remarks on behalf
13 of Board Member Cohen.

14 MR. VAZQUEZ: Thank you. Thank you for
15 those kind words and informative words.

16 And also, please give our best regards to
17 Member Cohen. I know she's really probably enjoying
18 her newborn right now.

19 With that, Ms. Davis, if you would please
20 call our first item on this topic.

21 MS. DAVIS: The first item is County Boards
22 of Equalization, Assessment Appeals Board
23 Collaborative Work Group, Part 1: Collaborative
24 Discussion.

25 This will be an update on the impact of
26 COVID-19 on Property Tax Administration, County
27 Boards of Equalization and Assessment Appeals Boards
28 remote hearings.

1 Chairman Vazquez.

2 MR. VAZQUEZ: Thank you.

3 Let me introduce the speakers.

4 We have -- like it was mentioned already by
5 several of us, we have a very distinguished group,
6 and we really thank them for their time commitment
7 today.

8 And we have with us, the County Assessment
9 Appeals Boards representatives are Marcy Berkman,
10 Deputy County Counsel for Santa Clara County;
11 Jennifer Tran, Chief Assessment Appeals Division,
12 Executive Office of the Los Angeles County Board of
13 Supervisors.

14 We have Marvice -- and I think it's --
15 Mazyck. Hopefully I'm pronouncing that right. Chief
16 Deputy Clerk from San Diego County Board of
17 Supervisors; Kathy McClellan, Clerk from the
18 Sacramento County Assessment Appeals Board.

19 From the county assessors representatives,
20 we have the Honorable Don Gaekle, President of the
21 California Assessors' Association.

22 And then the taxpayer representatives we
23 have Breann Robowski, Chair of CATA Ad Hoc Committee
24 on remote hearings, and partner with Pillsbury
25 Winthrop Shaw and Pittman.

26 I will moderate this, and if we can have
27 Ms. Davis please call our first sub issue under A.

28 MS. DAVIS: The first -- I'm sorry -- excuse

1 me, sir.

2 The issues that will be addressed are A,
3 clarifications on the rights of hearing participants.

4 The invited work group speakers are four
5 county AAB representatives, one assessor
6 representative, and one taxpayer representative.

7 Go ahead, sir.

8 MR. VAZQUEZ: Thank you all.

9 Ms. Davis, please call the next sub issue
10 under A.

11 MS. DAVIS: The next sub issue, sir, is
12 the -- the information that I have is the right to
13 the type of hearings, physical, in-person or remote,
14 for both procedural and evidentiary matters;
15 short-term rights for emergencies or long-term
16 options; equal access in remote hearings, ensuring
17 all parties and AAB members can view and hear each
18 other during hearings; in-person hearing safety
19 standards, continuances, other options if a remote
20 hearing is not possible or refused.

21 MR. VAZQUEZ: Thank you all.

22 Ms. Davis, please call our next sub issue
23 under A.

24 MS. DAVIS: The next sub issue is B, the
25 appropriate methods of dealing with document
26 submission.

27 The invited work group speakers are four
28 county AAB representatives, one assessor

1 representative, and one taxpayer representative.

2 The requirements and protocols for entering
3 all evidence electronically at or before a hearing;
4 timing for electronic submissions, day-of-the-hearing
5 submission, protocols on presenting documents for
6 witness impeachment; required platform for document
7 submission, and required format for documents (Word,
8 PDF, Excel, etc.); ensuring parties and AAB members
9 can view all documents during hearings, necessity for
10 simultaneous viewing.

11 MR. VAZQUEZ: Thank you all.

12 Ms. Davis, please call -- I believe we're
13 on -- are we on the third now, or the fourth now?

14 UNIDENTIFIED PERSON: A breakdown would be
15 [inaudible].

16 MR. VAZQUEZ: I'm sorry?

17 I believe now we're down to where -- is this
18 the fourth sub issue, Ms. Davis?

19 MS. DAVIS: We're on -- the fourth one is
20 technology options.

21 MR. VAZQUEZ: Yes.

22 MS. DAVIS: The technology options, visual
23 or auditory interruptions, freezing or dropped links
24 during hearings, remedies to ensure all parties have
25 access to alternative options; reliable platforms for
26 remote hearings, i.e., Zoom or Webex, etc. addressing
27 bandwidth, other solutions to consider; notice
28 requirements to parties, access instructions,

1 coaching/training videos, accommodations for special
2 needs; investment in remote hearing capability
3 efficiencies realized long term.

4 MR. NANJO: Chair Vazquez, this is
5 Henry Nanjo.

6 I just wanted to clarify for the record,
7 that was the third sub issue C, Technology Options,
8 that Ms. Davis just read.

9 Thank you.

10 MR. VAZQUEZ: That's what I thought. I
11 thought I was going ahead. So now we're coming up to
12 the fourth one.

13 Okay. So thank you all.

14 And, Ms. Davis, if you would please call the
15 fourth sub issue under --

16 MS. DAVIS: The fourth -- sure, sir.

17 The fourth is D, BOE Role. Invited work
18 group speakers; two BOE staff representatives; four
19 County AAB representatives, one assessor
20 representative, and one taxpayer representative.

21 Possible modifications needed to Property
22 Tax Rules 301 through 326 to facilitate remote
23 hearings; details on guidance needed to ensure
24 uniformity on resolved remote hearing issues, via
25 Letters to Assessors and Assessment Appeals Manual;
26 providing training for AAB members and staff,
27 assessors and staff, taxpayers and other
28 participants, including, but not limited to the use

1 of technology and equipment required for remote
2 hearings; clearing house function, ensuring
3 information and communications among all counties,
4 assessors, taxpayers, is received and shared; and
5 publish Letters to Assessors to County Board/AAB
6 clerks, county counsels, interested parties,
7 providing guidance on resolved issues and remaining
8 concerns.

9 MR. VAZQUEZ: Thank you.

10 Members, before we get too far along, is
11 there any one of the Members care to make any
12 comments at this time, or should we just continue?

13 Hearing and seeing none, we'll go ahead and
14 continue on.

15 And I believe at this time we should also
16 ask AT&T, is there anybody that needs to make a
17 public comment at this point?

18 AT&T OPERATOR: Ladies and gentlemen on the
19 phone lines, if you wish to make public comment at
20 this time, you may press 1, then 0 on your telephone
21 key pad.

22 There is no one queuing up for public
23 comment at this time.

24 MR. VAZQUEZ: Thank you.

25 MR. SCHAEFER: Chair -- Chair Vazquez.

26 MR. VAZQUEZ: Yes. Vice Chair Schaefer, go
27 ahead. I'm sorry.

28 MR. SCHAEFER: I noticed on the list of

1 speakers Thomas Parker is listed, but did not show.
2 Florence Evans was listed and then scratched out. Do
3 we know what happened to Mr. Thomas Parker, or is he
4 going to be with us?

5 MR. PARKER: This is Thomas Parker,
6 Mr. Vice Chair. I am here, and I'm ready to testify
7 whenever the opportunity arises conducted by your
8 Board.

9 MR. SCHAEFER: All right. Thank you,
10 Mr. Parker.

11 MR. GAEKLE: Chair Vazquez.

12 MR. VAZQUEZ: Yes.

13 MR. GAEKLE: This is CAA president,
14 Don Gaekle.

15 MR. VAZQUEZ: Yes.

16 MR. GAEKLE: And I think this would be an
17 appropriate time, if you were pleased, to announce
18 that I have asked the Honorable Ernest J. Dronenburg,
19 assessor of San Diego County, to present for
20 assessors on this item. And he should be on the
21 line.

22 MR. DRONENBURG: I'm on the line.

23 MR. VAZQUEZ: Great. Great to hear your
24 voice.

25 Let me go ahead -- you know, with that, let
26 me go ahead and introduce our first speakers here,
27 and we'll get started here.

28 The first, like I said, we have the County

1 Assessment Appeals Boards representatives. Do we
2 have Marcy Berkman on the line?

3 MS. BERKMAN: Present.

4 MR. VAZQUEZ: And then we have Jennifer
5 Tran. Is she on the line as well?

6 MS. TRAN: Yes, sir.

7 MR. VAZQUEZ: And how about Marvice -- is
8 it -- Mazyck?

9 MS. MAZYCK: Marvice Mazyck. Yes, I'm
10 present.

11 MR. VAZQUEZ: And how about Kathy -- and it
12 looks like -- McSellen [sic], the clerk.

13 MR. GAINES: I believe that's McClellen.

14 MR. VAZQUEZ: Is it McClellen? Is she
15 available?

16 MR. GAINES: Yeah. Like General
17 McClellen.

18 MR. VAZQUEZ: General McClellen. Okay.

19 MS. McCLELLEN: This is Kathy McClellen.

20 MR. VAZQUEZ: Welcome.

21 And then from the county assessors'
22 representatives -- well, I heard Don already, so I
23 know he's here. And then we have Ernie as well.

24 With the taxpayer representative, it looks
25 like Breann Robowski.

26 MS. ROBOWSKI: Hello. This is Breann
27 Robowski.

28 MR. VAZQUEZ: Okay.

1 Why don't we go ahead and start then with
2 Marcy. I heard her on the line.

3 MS. BERKMAN: Good morning.

4 MR. VAZQUEZ: Good morning.

5 MS. BERKMAN: Were you wanting me to address
6 the entire --

7 MR. GAINES: Should we go to --

8 MR. VAZQUEZ: Please mute yourself.

9 MS. BERKMAN: -- first topic of sub section?

10 MR. GAINES: Talking about it -- [inaudible]

11 MR. VAZQUEZ: Members, Members, please mute
12 your mics.

13 MR. GAINES: My daughter-in-law
14 [inaudible].

15 MR. VAZQUEZ: Mr. Gaines, mute your mic,
16 please.

17 Go ahead. I'm sorry, Marcy.

18 MS. BERKMAN: Were you wanting me to address
19 the entire first section, or one sub topic at a time?

20 MR. VAZQUEZ: Let's start with the first
21 topic.

22 MS. BERKMAN: So with respect to the first
23 topic, I think the AB 107 and the State Boards'
24 counsel make it clear that remote hearings are
25 possible, and hopefully the governor will be signing
26 that shortly.

27 Although the COVID-19 pandemic was the
28 motivation for moving towards remote hearings, I

1 believe that once various counties invest in the
2 technology and bring themselves up to speed on how to
3 run them, they are likely in some counties, probably
4 not all, to be something that continues into the
5 future.

6 And that the counties should certainly have
7 the flexibility and the options to proceed as they
8 wish in that regard.

9 Some counties, such as Santa Clara, are
10 unlikely to utilize remote hearings at all. Some
11 counties may use them only during the pandemic. Some
12 may want to continue using them for some or all types
13 of proceedings in the future.

14 In my personal opinion, I also think that
15 remote hearings ought to only go forward if both
16 parties are amenable to that. And that if applicant
17 is not amenable to a remote hearing, that they should
18 be able to sign a waiver of the two-year statute and
19 have a live hearing when a live one is available.

20 And -- or perhaps just utilize the existing
21 postponement, Rule 323, to this one postponement as a
22 matter of right.

23 And then if a second hearing comes up before
24 the pandemic is over, at that point determine whether
25 they want to go forward with a remote hearing or sign
26 a waiver and -- which would be good cause for a
27 second postponement until a live hearing could
28 happen.

1 MR. VAZQUEZ: Thank you.

2 We're just going to focus right now just on
3 the first item, which is clarification and rights for
4 the hearing participants.

5 And if we have Jennifer Tran, if I can have
6 you give your thoughts on this as well.

7 MS. TRAN: It will be Mr. Tom Parker, Thomas
8 Parker who will be speaking on this item.

9 MR. VAZQUEZ: Okay.

10 Mr. Parker.

11 MR. PARKER: Thank you, Chair.

12 It's the view of Los Angeles County that the
13 AABs should have the administrative option to choose
14 in person or remote hearings for appeals that are
15 pending in their jurisdiction, based on the needs and
16 the circumstances of the AAB at that time, not only
17 in times of emergency. That same proposition should
18 apply for both procedural/administrative matters, as
19 well as evidentiary hearings that the AAB may
20 convene.

21 Nonevidentiary hearings should be allowed by
22 something less than, say, a Webex or a Zoom or
23 whatever program platform the county may choose.
24 Because administrative hearings, such as reading in
25 the finding of fact, approving stipulations, status
26 conferences, withdrawals of appeals, and approval of
27 recommended values agreed upon by all parties, do not
28 require a full-blown electronic remote hearing

1 process to carry out that function.

2 It should be a long-term option for all
3 AABs. It should not be dependent upon the existence
4 of emergencies of whatever sort that may arise in the
5 future.

6 AABs should not be mandated to use the
7 remote hearing process; rather, they should be
8 allowed to use remote hearings as a standing option
9 that meets the needs and circumstances of the local
10 AAB and their available resources.

11 So consistent with that, the State Board
12 regulations and guidelines that come out of your
13 Board should allow for a reasonable degree of local
14 AAB rule flexibility that reflects the needs and
15 circumstances of each local AAB.

16 One attempt at a comprehensive -- one size
17 does not fit all. In an attempt at a comprehensive
18 and rigid regulation under the rubric of statewide
19 consistency, will not serve the public interest.

20 To make an extreme example, the needs of
21 Alpine County are not the needs of the Los Angeles
22 County, or the number of counties in between on that
23 spectrum.

24 As far as equal access goes, there, of
25 course, has to be due process for all parties.
26 That's found in current Rule 302(a)(1).

27 Due process is, of course, a flexible
28 constitutional requirement that can vary in terms of

1 the actual hearing details, depending on the nature
2 of the hearing, and the issue being determined.

3 As AABs are quasi-judicial administrative
4 hearings without the use of technical rules of
5 evidence, what is required in the view of the Los
6 Angeles County AAB is that parties, witnesses and AAB
7 panels must be able to hear each other and see all
8 documents as they are being discussed and presented.

9 The AAB panel members must be able to ask
10 questions of the parties during the hearing in
11 realtime, consistent with Rules 313(b), 316(a), and
12 Rev. and Tax Code Section 1607.

13 The parties must also be able to present
14 evidence, both written and oral, direct and
15 cross-examine witnesses and documents in realtime.
16 That's found in Rules 302(a)(1), Rule 313(e),
17 Rev. and Tax Code Section 1609 and 1610.2.

18 Lastly, the public must be able to observe
19 the remote hearing as a matter of statute. That's
20 found in Rev. and Tax Code Section 1605.4.

21 And as far as safety standards go, whatever
22 the public health standards are, as issued by the
23 state and/or county public health officer, those
24 should obviously be followed for any in-person
25 hearings during, for instance, the COVID-19 pandemic,
26 and whatever safety standards might be established in
27 future -- heaven forbid -- pandemics that California
28 may find itself subject to.

1 Thank you.

2 MR. VAZQUEZ: Thank you.

3 Let me just remind -- we're actually just
4 doing the A topic, which is the clarification of
5 rights for the hearing participants.

6 And, really, we're kind of looking at the
7 four bullets, which actually Mr. Parker did a good
8 job of going through each one. Where the first one
9 is really the right to the type of hearing, physical,
10 in person, or remote for both procedural and
11 evidentiary matters.

12 The second one is short-term right for
13 emergencies and a long-term option.

14 Third is equal access and remote hearings,
15 ensuring all parties and AAB members can view/hear
16 each other during hearings.

17 And then the fourth bullet is in-person
18 hearing safety standards, continuances, other options
19 if a remote hearing is not possible or refused.

20 With that, let me go on to our next speaker
21 here, which is Marvice Mazyck.

22 MS. MAZYCK: Thank you, Mr. Chairman and
23 Members of the Board. My name is Marvice Mazyck, and
24 I am the Chief Deputy Clerk with the Board for San
25 Diego County.

26 With regard to bullet -- to the first
27 bullet, the right to the type of hearing; physical or
28 in person or remote, San Diego County is in favor of

1 the option for physical, in person, or remote
2 hearings, having both options.

3 However, given our current local public
4 health orders and building closures, those members of
5 the public that have wished to have an in-person
6 hearing, have the option to submit a definite or
7 indefinite waiver of the two-year deadline.

8 We also adhere to the current rule of
9 requiring indefinite waiver if an appellant wishes to
10 have their case reset within 120 days of the
11 expiration period.

12 Those wishing to participate in a virtual
13 hearing should complete a waiver of an in-person
14 hearing, signifying that they are in agreement with
15 the remote hearing process.

16 So we are open to both.

17 With regard to the short term, the bullet
18 representing the short term for emergencies or
19 long-term option, we are in favor of having both
20 options available for use. Not just in the event of
21 a pandemic, but in the future if this is something
22 that needed to be used for either emergency purposes
23 or something that just wanted to be implemented
24 overall by all parties, we would be open to having
25 both options available.

26 We are currently conducting virtual hearings
27 for the foreseeable future in accordance with our
28 public health order and building closures.

1 We plan to mirror the practices of our Board
2 of Supervisors regarding in-person hearings. And if
3 allowable, we'll provide that option to the public
4 when it is available. So we do plan to provide
5 in-person hearings in the future if allowable.

6 With regard to bullet three, equal access
7 and remote hearings, ensuring all parties and AAB
8 members can view or hear each other during hearings,
9 San Diego County is also in favor of realtime
10 interaction between parties during the appeals
11 hearings.

12 We make sure -- we have made sure that our
13 Board members have access to our virtual platform,
14 Zoom. We have provided trainings and mock hearings
15 for our Assessment Appeals Board members, as well as
16 assessor's office staff.

17 We also provide members of the public with
18 virtual-hearing assistance based on any feedback that
19 we receive from appellants. And we continue to offer
20 trainings and rehearsals as needed.

21 I also mirror some of the comments that were
22 made by Tom Parker with LA County with regard to
23 ensuring that all exchanges of information or
24 exhibits/comments are made in realtime during that
25 remote hearing process.

26 With regard to the last bullet, No. 4,
27 in-person hearing safety standards continuances,
28 other options if a remote hearing is not possible, as

1 previously mentioned, since we are currently -- we
2 currently have in-person appeal hearings suspended in
3 San Diego County, we are requesting that those
4 individuals that wish to have an in-person hearing
5 complete a definite or indefinite waiver of the
6 two-year deadline until those in-person hearings are
7 allowable.

8 Once they are permitted, we will follow any
9 public health order guidelines/local requirements
10 with regard to social distancing, face coverings, and
11 reduced capacity for hearing rooms.

12 Those are the only options that we are
13 currently providing if a remote hearing is not
14 possible. Otherwise, we are requesting that
15 appellants provide -- or appellants attend
16 virtually.

17 MR. VAZQUEZ: Thank you.

18 Now let's move on to Kathy McClellen, the
19 clerk.

20 MS. McCLELLEN: Yes, I'm here. Hello. Can
21 you hear me?

22 MR. VAZQUEZ: Yes. Go ahead. Welcome.

23 MS. McCLELLEN: Hi.

24 In regards to right to the type of hearing
25 for both procedural and evidentiary matters,
26 Sacramento County is conducting remote meetings for
27 33 boards and commissions.

28 In compliance with local and state health

1 orders, in-person public participation is not an
2 option at this time.

3 Board members participate remotely, and the
4 public participate remotely and/or submit electronic
5 comment.

6 Sacramento County is at the state's
7 high-risk category for COVID-19. The county's public
8 health officer has prohibited gatherings. The
9 clerk's office continues to conduct remote public
10 hearings.

11 Two out of three Assessment Appeal Board
12 members will only participate remotely. Some
13 out-of-state tax agents are prohibited from traveling
14 to California for in-person hearings due to COVID-19.
15 This travel restriction is in effect until
16 December 31st, 2020.

17 When the public health officer allows
18 gatherings, the clerk's office will take steps to
19 transition to in-person meetings and hearings.

20 With short-term right for emergencies and
21 long-term options, Sacramento County has successfully
22 held AAB procedural and administrative hearings
23 remotely since May 2020. This has been an efficient
24 practice. Some aspects of virtual hearings may be
25 incorporated into future administrative hearing
26 procedures like admission of material and holding
27 remote hearings.

28 The Assessment Appeals Board and clerk's

1 office has expressed interest in discussing process
2 changes to optimize best practices.

3 If an applicant, agent, assessor, staff, or
4 Board member prefer to meet in person, staff will
5 make arrangements that are consistent with current
6 operational procedures.

7 And concerning equal access and remote
8 hearings, Sacramento County uses BlueJean software to
9 conduct remote meetings. Participants have the
10 option to join telephonically or by video.

11 Participants can access the meeting by
12 calling from a phone or clicking on a web link
13 through the BlueJean's app or web page from a
14 computer, laptop or any mobile device. Up to nine
15 virtual participants can be displayed at one time.

16 Participants will have functionality based
17 on their log-in as either a moderator, presenter or
18 participant. Meeting invitations are sent
19 electronically and include confidential access
20 information.

21 The clerk is a moderator and shares the
22 presentation screen to display exhibits and material
23 during the hearing.

24 The clerk's office has designated trained
25 staff to assist users with connecting to the meeting,
26 accessing material, and answering questions offline
27 during the meeting.

28 And in regards to the in-person hearing

1 safety standards, continuances and other options if
2 remote hearing is not possible or refused, Sacramento
3 County safety protocols are in place both department
4 and countywide in pursuant with the county's public
5 health order.

6 The county will hold remote meetings -- I'm
7 sorry. The county will hold remote evidentiary
8 hearings starting October 7th -- 27th, I'm sorry,
9 2020.

10 The hearing room is reserved on all
11 scheduled hearing dates as a secondary option if the
12 need for an in-person meeting arises. The hearing
13 room is conducive to social distancing and safety
14 protocols pursuant to the public health order.

15 And another option is a continuance if a
16 waiver is on file for an appeal.

17 And that's all I have for this portion.

18 MR. VAZQUEZ: Thank you.

19 With that --

20 MS. EVANS: Chair Vazquez.

21 MR. VAZQUEZ: Oh, I'm sorry.

22 MS. EVANS: This is Regina.

23 I was wondering if we should ask Ms. Berkman
24 to speak to the other items. Because I think when we
25 started, we just asked her to speak to the first item
26 before we move forward on the agenda.

27 MR. VAZQUEZ: Not a problem. I think I
28 slipped. I should have presented at the very

1 beginning. So you're right.

2 Is Marcy still available there?

3 MS. BERKMAN: I am.

4 So if I understand correctly, you'd like me
5 to now go through my views on the other bullet points
6 under heading A?

7 MR. VAZQUEZ: Yes.

8 MS. BERKMAN: Okay.

9 So the second bullet point, the short term
10 or long term, I believe I included that in my prior
11 remarks.

12 I think that COVID-19 was the impetus for
13 thinking about remote hearings. But for those
14 counties who wish to continue to use them after the
15 pandemic is over, that they should be permitted that
16 option. And that applicants should be permitted to
17 choose a live hearing instead if they prefer at that
18 point.

19 With regard to equal access to remote
20 hearings, I think everyone agrees that definitely all
21 parties need to be able to see both the speakers at
22 all times, be able to see the documents at all times,
23 has equal access. There are considerations that need
24 to be thought of.

25 In terms of professional agents and
26 professional attorneys who represent taxpayers will
27 probably be more familiar with the technology and
28 navigating an appeal than unrepresented taxpayers.

1 So people will need to think about how to
2 serve the needs of the unrepresented taxpayers, so as
3 not to serve as a chill on them, to not put them at a
4 disadvantage.

5 I think the types of training that were
6 talked about is a good thing for counties that are
7 doing remote, having facilities that they could go to
8 and do the remote if they don't have the facilities
9 at home to be assisted or useful. Although at that
10 junction it might make more sense to have a live
11 hearing. But I think everyone is in agreement that
12 everyone needs to be able to have access.

13 And of course the public needs to have
14 access, not to participate, but to listen, and
15 remotely attend. Sort of the equivalent to listening
16 and remotely attending live.

17 And as a foot side to that, the county needs
18 to have the ability to turn off the feed to the
19 public for those portions of the hearings that are
20 closed for trade secrets.

21 With respect to in-person hearings during
22 the pandemic, Santa Clara County is currently
23 conducting those. I imagine as this pandemic
24 continues some other counties may as well.

25 We adhere and recommend adhering to the
26 stricter of the statewide or local public health
27 officer requirements.

28 I know that our public health officer has

1 issued a formula for determining a safe number of
2 people to have in a room wearing their PPE in our
3 facilities. We carefully went through and measured
4 the room and determined the maximum number of people.

5 For example, we moved from our usual
6 smaller hearing room for value and hearing officers
7 to a much larger auditorium where our Appeals Boards
8 normally meet.

9 And there's a strict limit that's controlled
10 by the clerk to the number of people allowed in the
11 room at any time.

12 Spaces are marked out for social distancing
13 with Plexiglass dividers. People are to wear their
14 masks at all times within the building. And we have
15 people at the entrances of the building making sure
16 people are asked the questions about public health,
17 know to wear their personal protective equipment.

18 We had one incident where there was one
19 county member who had a reasonable medical
20 accommodation that they cannot wear a mask. And our
21 public health officer determined that it would be
22 safe for that person to wear an appropriate type of
23 clear face shield instead during the hearing.

24 So we made sure to take care of situations
25 and how to address them if someone has a reasonable
26 medical accommodation or some medical reason they
27 can't have a mask touching their face, that there is
28 a shield instead to ensure that the protocols are

1 met.

2 And the clerk also makes sure that
3 appropriate sanitization is conducted, bottles are
4 available, and appropriate PPE.

5 So, you know, my opinion in the county is
6 during the pandemic conducting live hearings, we'll,
7 of course, you know, be looking towards obeying the
8 stricter and updated local public health protocols.

9 MR. VAZQUEZ: Thank you, Ms. Berkman. And
10 sorry about that confusion.

11 We'll move on to our county assessors
12 representatives.

13 Now, Don, did you want to go first or did
14 you want Ernie to go in your place?

15 MR. GAEKLE: Actually I asked Ernie to take
16 that for the Association. So Ernie will be
17 presenting today.

18 MR. VAZQUEZ: Okay.

19 Do we have -- I think I heard Ernie's voice
20 earlier.

21 Mr. Dronenburg.

22 MR. DRONENBURG: Yes. Thank you for that.

23 Greetings to the Members of the Board and
24 Mr. Chairman.

25 I have to say that Ms. Mazyck -- I can't
26 pronounce her name right -- the Chief Deputy Clerk of
27 the County did an excellent job of covering all the
28 issues.

1 But I would just like to say that as it
2 relates to these four specific groups, there seems to
3 be a good working condition in San Diego County.
4 Because we've gone through 1,100 appeals so far, and
5 have had only one problem. So it's an excellent
6 office that we work with.

7 The clerk of the Board, I think that they're
8 on top of, as you heard, almost every issue.

9 So I don't want to be redundant. And I'm
10 going to, in essence, pass on this part.

11 MR. VAZQUEZ: Thank you. Thank you for
12 that.

13 So let's go ahead, and we'll move on to our
14 taxpayer representative. And I believe we have the
15 chair, is it Ms. Robowski?

16 MS. ROBOWSKI: Yes.

17 Good morning, Chairman Vazquez. Thank you
18 for allowing us to participate this morning.

19 I agree with Assessor Dronenburg that many
20 of the comments that have been made cover a lot of
21 the topics pretty thoroughly.

22 We did have a number of points that we
23 prepared in writing, and hopefully each Board Member
24 that's participating today did receive a copy of
25 that. I will try and abbreviate our comments so as
26 not to -- to be respectful of everybody's time.

27 So with respect to the first bullet point
28 with rights for types of hearings, we think that with

1 respect to nonevidentiary hearings, video or phone
2 conferences may work. And, in fact, these types of
3 nonevidentiary hearings, whether they're prehearings,
4 status conferences, shouldn't be encouraged to be
5 completed remotely.

6 We also believe there may be certain types
7 of smaller hearings where there are less exhibits
8 involved, less witnesses, that potentially could be
9 done via remote, whether that video would likely be
10 required if there are exhibits. But those may
11 possibly be able to be done remotely.

12 We also believe that stipulations and value
13 recommendations and standard 441(d) compliance
14 hearings could likely be performed remotely, while
15 upholding all due process rights.

16 Evidentiary hearings are much more
17 difficult. And to use the words of Mr. Parker, one
18 size certainly doesn't fit all.

19 Certain hearings potentially could be done
20 remotely even if they are evidentiary. But there are
21 a solid subset of hearings that would be incredibly
22 difficult to do remotely. And that includes not only
23 the small mom-and-pop unrepresented taxpayers that
24 aren't shaffle enough with technology to really be
25 able to perform remote hearings sufficiently so that
26 their due process rights are protected.

27 But also the complex cases where you have a
28 number of witnesses, a number of exhibits, and the

1 ability to really provide meaningful and full
2 hearings can't be done remotely. It inhibits
3 cross-examination. There are often times many, many
4 need to be looking at multiple exhibits at a time,
5 multiple folks at a time, including the Board and the
6 witness. And we think that would be incredibly
7 difficult to do remotely.

8 So, in essence, our position is there has to
9 be an ability for the taxpayer and the assessor to
10 opt in and opt out of remote hearings.

11 To the extent that remote hearings are being
12 used by counties, we think that there should be a
13 process on the front end. So before the hearing is
14 scheduled, where the party is given notice and asked
15 whether or not they're willing to participate in a
16 remote hearing.

17 And as part of that process, we think it's
18 incredibly important that it be, in fact, informed
19 consent. And what we mean by that, is that the clerk
20 would explain the platform that will be used, the
21 procedures that will be used, the protocols that will
22 be used as part of the inquiry to the taxpayer and
23 the assessor as to whether or not they will consent
24 to a remote hearing.

25 We also think that it's important, of
26 course, once you do get to the notice of hearing,
27 that the notice of hearing clearly identifies the
28 hearing format to be used, whether it's remote or in

1 person.

2 And, again, if remote hearings are used, we
3 think that it would be a good idea to have the clerk,
4 at the very beginning of the hearing, make a sort of
5 due process statement, if you will, providing
6 taxpayers and assessors the statement outlining their
7 due process rights, indicating that the taxpayer, at
8 any time, or the assessor, at any time, can let the
9 Board know that they feel like their rights aren't
10 being adequately met by the remote hearing
11 procedures, and that an in-person hearing will be
12 needed for the remainder of the hearing process. So
13 we think those announcements will be important.

14 Moving on to the next bullet point, is this
15 a short or long-term option. We believe it would be
16 best for this to be considered short term for the
17 time being, a solution for COVID-19.

18 And that after perhaps a year's time, the
19 Board reconvene this working group to consider how
20 remote programs are being conducted, and whether it's
21 working or not working for all parties involved.

22 And at that time, the Board can consider
23 whether or not this really is a long-term solution
24 that's appropriate.

25 On the third bullet point, several items
26 will be needed that will have to be facilitated by
27 the local boards. That includes equipment, thorough
28 instructions, training and instruction not only for

1 their own Board members and the clerk who will have
2 much more responsibility under remote hearings, but
3 also for the public to ensure that the public is able
4 to access these hearings as is required under the
5 statute.

6 It is incredibly important that people be
7 able to view one another at all times. And we think
8 that's not only the ability to view both the
9 documents and the witness, but the ability to
10 essentially view the entire room just as you would be
11 able to do in person. That you're able to view all
12 AAB members at all times to see whether or not the
13 arguments that are being made or the testimony that's
14 being received is being properly understood and
15 provided to the Board.

16 Of course you should be able to see the
17 witnesses, and that you be able to see anything in
18 front of the witnesses. Typically, in person, you
19 would be able to ask the witness what they're looking
20 at. We'd like to be able to do something similar
21 when remote hearings are being conducted.

22 This does elicit a number of concerns, which
23 includes, not all platforms will accommodate this
24 type of viewing. And those that do may have size or
25 quality issues that need to be considered.

26 In terms of hearing everyone, we thoroughly
27 agree that it is essential that everybody be able to
28 hear everybody at all times.

1 And you can imagine many situations where
2 that's incredibly important, whether it be
3 contemporaneous questions from the Board, whether it
4 be clarification from the clerk about a certain
5 exhibit that's going in, disclosure of confidential
6 information. Those objections have to be made
7 immediately. It's critical to the protection of
8 trade secrets and confidentiality.

9 And, of course, counsel's ability to
10 effectively provide legal counsel and object to
11 exhibits as they go in.

12 So viewing and hearing contemporaneously in
13 realtime are incredibly important. We do recognize
14 that that will create certain challenges, especially
15 given that most parties will need to be unmuted
16 throughout the duration of the testimony. And that
17 could create real sound issues that need to be
18 considered.

19 On the last bullet point, we agree with the
20 various presenters that have recognized that no
21 in-person appearance should be required during this
22 time.

23 There are a number of reasons that in-person
24 hearings won't work for all parties. To the extent
25 that there isn't a hearing platform that the taxpayer
26 and the assessor agree to use, we thought a tolling
27 of the statute may be helpful as opposed to a waiver
28 format.

1 So, in essence -- I'll give you an example.
2 If the taxpayer and the assessor don't agree that
3 there's a hearing format available, and that happens
4 for an eight-month period of time, the statute will
5 be tolled for that eight-month period of time.

6 Notice would, of course, have to be given
7 that the tolling has begun, which is something that
8 would mirror currently Rule 309(e) with respect to
9 litigation that's pending. So we think there's a
10 model to be used for purposes of tolling.

11 And this really builds on the idea of
12 consent and right to in person or remote hearing.

13 And I believe that adequately covers our
14 points under sub part A.

15 MR. VAZQUEZ: Thank you.

16 With that, let me ask the Members if there's
17 any questions or comments from any of the Members
18 before we move on.

19 MR. GAINES: If I could.

20 MR. VAZQUEZ: Yes. Go ahead, Member
21 Gaines.

22 MR. GAINES: Member Gaines.

23 Thank you.

24 I was wondering if assessor Dronenburg was
25 available.

26 MR. DRONENBURG: I am.

27 MR. GAINES: Wonderful.

28 I was wondering if maybe you could just

1 expand a little bit on the 1,100 appeals that you
2 have heard. And you had mentioned there were very
3 few problems.

4 So can you tell us a little bit more about
5 that? I'm just curious as to how that's being done
6 so efficiently.

7 MR. DRONENBURG: Well, we're a very
8 efficient operation, and so is the clerk in San Diego
9 County. But to be specific, we had 323 stipulations that
10 were adopted, 117 denials due to lack of appearance.

11 In our system, we sent out a card three
12 weeks before our hearing requiring the appellant to
13 notify us if they're going to be at the hearing. We
14 had huge problems until we adopted that system. We
15 adopted that system about five years ago.

16 So the lack of appearance is very important
17 for scheduling purposes, especially in the remote.
18 But we've had 117, which is about 10 percent, in
19 essence; 68 hearings that were taken and put on
20 abeyance for a second hearing, 579 withdrawals. That
21 means the taxpayer was informed by our staff that
22 they were consistent in our belief that our value is
23 correct.

24 And after doing that, after, in essence, we
25 gave them a second look, 578 withdrew their appeals,
26 and we had 15 miscellaneous.

27 So of the 1,100 so far, like I said, we've
28 only had one person that couldn't technically meet

1 with us. And so we're moving into our inventory
2 quite nicely.

3 MR. GAINES: Wonderful. That's great.

4 And I was just curious, in terms of the
5 comments that we heard from CATA, from Breann
6 Robowski, you know, I am concerned about remote
7 hearings and making sure that we're going through the
8 proper -- proper hearings so there's due process.

9 And I'm just wondering, can you -- do you
10 feel confident in the way that you've been handling
11 your cases that would satisfy the issues that were
12 brought up by CATA?

13 MR. DRONENBURG: Yes.

14 And I had not mentioned -- I planned to
15 mention later, but I will do now, the first thing we
16 do is send them a notice, the taxpayer. I've got one
17 in front of me for McDermott Will & Emery that we
18 just sent out last week. And it regards a change in
19 assessment appeals hearing location. And that's
20 where we identify the fact that, because of COVID-19,
21 that we're going to have a remote hearing.

22 And we send with that an agreement, another
23 paper, an agreement to waive in-person assessment
24 appeals hearing. And that's -- they put their name,
25 they put the contact information, and they agree to
26 have this appellant hearing remotely in advance of
27 anything. You know, if we don't get this back, then
28 we put them on another list.

1 MR. GAINES: Okay.

2 MR. DRONENBURG: And so I think they're
3 having their due process right then and there.

4 MR. GAINES: Wonderful.

5 MR. DRONENBURG: And then we follow up with
6 a card --

7 MR. GAINES: Sorry. But just -- how about
8 on the evidentiary hearings, the ones that are more
9 complex. Are those being done in person or are you
10 still --

11 MR. DRONENBURG: Everything --

12 MR. GAINES: Yeah. Go ahead.

13 MR. DRONENBURG: Everything we can do with
14 the agreement of the taxpayer is being done. We
15 haven't had a major one yet where we have to do
16 multi-day hearings.

17 MR. GAINES: Okay. All right. Great.

18 Well, I appreciate what you've shared with
19 us. And also Breann Robowski in terms of the
20 recommendations. I think we need to look at those
21 very carefully as Members of the BOE in proceeding
22 forward.

23 Thank you.

24 MS. ROBOWSKI: Member Gaines, if I might.
25 This is Breann Robowski.

26 MR. GAINES: Please.

27 MS. ROBOWSKI: Given the questions that
28 you're asking, I thought it might be helpful to get

1 some additional insight from a CATA member that has
2 been involved in remote hearings in a couple
3 different counties.

4 MR. GAINES: Sure.

5 MS. ROBOWSKI: So I have on the line
6 Wes Nichols, who is a CATA member, who can speak to
7 some of these things.

8 I also should have introduced in the very
9 beginning that in addition to Wes Nichols and myself,
10 we have Chris O'Neall who is pres -- or chairman of
11 CATA.

12 But I'll ask Wes at this time to provide
13 some examples from live hearings -- or remote
14 hearings rather.

15 MS. EVANS: Chair Vazquez, if I may --

16 MR. VAZQUEZ: You know what, I think you're
17 going to say the same thing that I was going to say,
18 Ms. Davis.

19 I think we -- those of you that are not
20 speaking, could you please mute your mic, because
21 we're getting some background noise. It sounds like
22 they're in an office somewhere.

23 MS. EVANS: Chair Vazquez and Mr. Gaines, if
24 I may.

25 MR. VAZQUEZ: Yes.

26 MS. EVANS: I'm just curious, we have two
27 additional speakers as BOE representatives, are you
28 going to call them later --

1 MR. VAZQUEZ: Yes.

2 MS. EVANS: -- before we bring in --

3 MR. VAZQUEZ: Yes.

4 MS. EVANS: Okay. Thank you.

5 MR. VAZQUEZ: Thank you for the reminder,

6 though.

7 Go ahead.

8 Do we still have --

9 MR. NICHOLS: This is Wes Nichols. Can

10 everyone --

11 MR. VAZQUEZ: -- Wes Nichols?

12 MR. NICHOLS: -- hear me okay?

13 MR. VAZQUEZ: Go ahead. We can hear you.

14 MR. NICHOLS: Yes.

15 I've been able to be a part of a couple

16 remote hearings. One I had last week in San Diego.

17 It went okay.

18 Some of the things that we're having remote

19 hearings that is evidentiary is we have to kind of

20 tell the clerk, can you go to this page, or this

21 page, because it's a shared screen.

22 I had some technical issues on one of my

23 computers, but one of my staff members in my office

24 was able to get on. So we were sharing. So there is

25 some technical issues.

26 But one of the things we're seeing is, is

27 the time delay there is of sharing evidence. In

28 Riverside County I was able to do both an

1 in-person/remote hearing, and also remote there as
2 well.

3 Riverside County, what they're doing is the
4 assessor's office and counsel is doing via remote,
5 and actual Board and clerk are meeting in person in
6 the hearing room.

7 We were there in person where we could
8 present evidence, and we could see the assessor and
9 cross-examine that way. The issue there was -- is
10 the time delay from the clerk sending it to the
11 assessor and having them to print it out and be
12 ready. It's taking probably an additional 30 to 40
13 minutes just in time delay of handling changing of
14 evidence. That was difficult.

15 We -- I had talked to some of the Board
16 members about, Hey, this is going to be the future,
17 and you might be able to do this from your house.
18 And some of the Board members expressed that they
19 didn't like that idea, because, one, they didn't want
20 to have the time and expense for themselves to print
21 out all the materials on their own equipment; second
22 is the Board members like to be together to confirm
23 and go over the evidence in person, and sometimes
24 that's difficult. So some of -- some -- those are
25 negatives.

26 But for the most part it is really positive.
27 What's great is we can bring in -- one of the
28 hearings I was able to bring in remotely one of the

1 owners to come testify, and he didn't physically have
2 to be there.

3 So for processes like that, there are some
4 good aspects to it. It's just everyone needs to know
5 that the evidence can sometimes take a little longer
6 and have some technical difficulties.

7 I think the key is letting everyone know up
8 front before a hearing starts if you have any
9 technical difficulties, or if you have any -- feel
10 like your due process rights are being violated, you
11 have the ability to ask for a postponement or stop
12 the hearing until the issues can be resolved. So I
13 do think that's important.

14 And then the ability how we're able to share
15 and introduce evidence is going to be key too.

16 With that being said, I think it can work.
17 Some of the bigger, larger complex cases, I think
18 most people would rather have them in person. But I
19 do think it can work. It's just trying to figure it
20 out and know that there are going to be some problems
21 in the beginning. But I think if we can work them
22 out, we'll be all right.

23 But all in all, I think it could be
24 positive.

25 MR. GAINES: Do you think that the number of
26 cases will increase because of the ability to do it
27 remotely?

28 MR. NICHOLS: I think you might have a

1 little bit more out-of-state tax agents start getting
2 a little more aggressive with filings. That could be
3 a possibility.

4 I don't think they're going to increase. I
5 think there is a way that CATA's come up with, a way
6 to kind of do a quasi kind of compromise -- or status
7 conference with the assessor, or being able to sit
8 down with the assessor and go over evidence, and go
9 over the case, and try to come up with a resolution.
10 That's probably the best for everyone.

11 So if there was some way to go about doing
12 that without having to physically be there or involve
13 the Board, would help out with calendaring.

14 For the most part, most -- like for
15 San Diego, Mr. Dronenburg, most -- 99 percent of the
16 cases that are going in front of San Diego are
17 administrative issues like accepting recommendation,
18 postponing, administrative issues.

19 So, you know, some counties, I would say LA
20 and Riverside, that have a lot of evidentiary
21 hearings, they're still going to be the same.
22 They're still going to be a lot of workload.

23 MR. GAINES: Okay.

24 MR. NICHOLS: I don't think it's going to
25 increase the workload at all.

26 MR. GAINES: Okay. Great. Thank you very
27 much.

28 And thank you, Chair, for the indulgence. I

1 appreciate it.

2 MR. VAZQUEZ: Not a problem. Not a
3 problem.

4 Before I actually turn it over to any public
5 comment, let me just get back to Regina.

6 You were asking about BOE staff. As I'm
7 looking at this, we don't have anybody for the BOE
8 listed on this item. They are speaking on a couple
9 items later on the agenda.

10 But do you have a question maybe -- do you
11 have a question for the staff maybe?

12 MS. EVANS: No. But I do want to ask the
13 question of the presenters thus far; is that okay?

14 MR. VAZQUEZ: Sure. Go ahead.

15 MS. EVANS: We've heard from CATA and maybe
16 one of the counties about the right of the taxpayer
17 as it relates to the option for a remote or in-person
18 hearing.

19 And I'm just curious, from the county's
20 perspective, what flexibility are we providing? And
21 if they have to agree to a waiver, what timeframe are
22 we having them agree to?

23 MS. MAZYCK: This is Marvice with San Diego
24 County.

25 In terms of the timeframe with the waiver,
26 we are open to either a definite or indefinite
27 waiver. So we kind of leave the time period up to
28 them.

1 I do know that some of our staff or our
2 clerks have asked that, if possible, six months. But
3 since we don't know when our building will be open,
4 we just -- we don't require them to fill out or to
5 complete an indefinite waiver.

6 And I know that there are some taxpayers
7 that are, of course, more leery of submitting an
8 indefinite waiver, as opposed to something that has a
9 shorter time period or a specific time period.

10 MS. EVANS: Thank you.

11 And do you -- just to follow up to you, do
12 you have any thoughts about the comment made by CATA
13 about considering a tolling option versus a waiver?
14 Any thoughts?

15 MS. MAZYCK: I'm sure that we would be open
16 to that. The waiver was something that was done
17 fairly quickly. This was a quick process for us, to
18 be pretty transparent.

19 And I think this is probably the same for
20 most counties, one week we were open, the next we
21 were closed. And we had a number of cases that
22 needed to be heard. So the quickest way to do that
23 for us was to complete a waiver.

24 And in working with our counsel, that seemed
25 to be the fastest option. But we would definitely be
26 open to tolling as well.

27 MS. EVANS: Okay. That's helpful.

28 I just think that as we all try to work

1 through this, we certainly understand the need of the
2 Assessment Appeals Board as well as the local Boards
3 of Equalization.

4 I'm just trying to understand our
5 flexibility as it relates to the Boards and the local
6 Assessment Appeals Boards.

7 So thank you.

8 Any others?

9 MS. BERKMAN: Yes. This is Ms. Berkman,
10 addressing your question regarding the tolling
11 option.

12 In my view, there's no need for that.
13 Because I think that remote hearing rules should, as
14 closely as possible, be in parity with live hearing
15 rules, since AB 107 says a remote hearing is a live
16 hearing.

17 And I believe CATA's concerns are adequately
18 addressed by existing Rule 323.

19 So whether it's you don't want to
20 participate in a remote hearing, or whether you're
21 being offered a live hearing and didn't want to
22 participate during a pandemic, Rule 323 allows you
23 one postponement as a matter of rights.

24 Mostly what we hear is people wish their
25 postponements would be for less time. But let's say,
26 for example, you use your one postponement as a
27 matter of right at the moment to avoid a remote
28 hearing or to avoid a live hearing during the

1 pandemic, and then your hearing comes up again and
2 the situation has not yet been changed. Under
3 existing Property Tax Rule 323, you would then be
4 able to use your second postponement for good cause.

5 And I would imagine it would definitely be
6 good cause either to say you're only offering remote
7 hearings, but you want a live hearing, or you're
8 still offering live hearings, we'd rather wait until
9 the pandemic is over and we feel safer. And I can't
10 imagine any situation in which a Board wouldn't say
11 that's good cause.

12 And additionally, under the State Board's
13 existing guidance, if both parties are amenable to
14 the postponement, then that is, itself, good cause.

15 And so I think the existing Rule 323 covers
16 all the situations.

17 And, again, we discussed this during the
18 past board hearings as well, when you have Rule 323,
19 or any other type of waiver to your statute, the
20 applicant can revoke that waiver on a 120-days
21 notice.

22 So if at any point they thought this has
23 gone too long, I want my hearing set, either I'm now
24 willing to go forward with a live hearing, or I'm now
25 willing to go forward with a remote hearing, they can
26 always revoke their waiver and ask that they be set
27 for hearing as soon as possible.

28 So, you know, there are possibilities. So I

1 don't think there's any need to create a separate and
2 confusing system of tolling or indeterminate or
3 determinant pollings or extensions, I think Rule 323
4 has already covered all possibilities.

5 MS. EVANS: Understood. Thank you.

6 MR. PARKER: This is Thomas Parker from Los
7 Angeles.

8 I concur with what my colleague, Ms. Berkman
9 has said. I would only -- I would offer the point,
10 in addition to those points, that the -- since the
11 time waivers can be revoked unilaterally at any time
12 by the applicant, we need to try as an AAB in order
13 to maintain a scheduling process, especially one that
14 Los Angeles has, we need to be able to have hearings
15 scheduled as either in person or remote, whether or
16 not the parties want a remote. We need that power.

17 Unless there are certain specific
18 circumstances present that I can go into at a later
19 point, or now, as you wish.

20 But we need to be able to -- for a county
21 like Los Angeles to schedule our hearings, get them
22 done. And we have to provide due process. That's
23 already part of the State Board rules and State law.
24 So that's a given.

25 The tolling, I totally agree, that's an
26 unnecessary pandemic oriented situation that we
27 should not import into the State Board rules if we
28 can avoid it.

1 MS. EVANS: Thank you, Mr. Parker.

2 Just so I'm hearing you correctly, are you
3 saying that the taxpayer should not have the
4 flexibility?

5 MR. PARKER: It's Los Angeles' view that in
6 general an AAB ought to be able to manage its
7 calendar, just like a superior court manages its
8 calendar.

9 Which means if we are in a situation where
10 we think we need to get certain hearings done within
11 the prescribed time limits, and we need to do some
12 remotes, we're going to put together a remote hearing
13 for that appeal.

14 Yes. We believe that the consent of the
15 assessor and the taxpayer should not be part of the
16 criteria, generally speaking, of whether or not a
17 remote hearing is held.

18 The focus ought to be on making sure that
19 all the required elements for due process in a remote
20 hearing process is provided to the parties.

21 Because the bottom line is the hearing needs
22 to be done, due process needs to be given to the
23 parties to that hearing. And it shouldn't, at the
24 end of the day, matter whether it's remote or in
25 person.

26 MS. EVANS: But it -- based on -- certainly
27 appreciate your comment.

28 But if I'm a taxpayer, and let's say based

1 on not wanting to leave my home due to the pandemic,
2 or you name it. And I do not want to participate in
3 a remote hearing or in an in-person hearing, or don't
4 have the technological -- you know, you name the
5 variables that come into play. Are you saying it's
6 LA County's perspective that that taxpayer should
7 still be compelled to participate?

8 MR. PARKER: I would say that -- I would say
9 that if the -- and I -- if the taxpayer can
10 demonstrate to the AAB that they don't have the
11 equipment, they don't have any technological
12 capability.

13 And here's another important caveat, if the
14 county is not able to provide them a place where they
15 can get access to the technological capability and
16 assistance as needed, then I would agree we should
17 consider not forcing them into a remote hearing
18 process.

19 But speaking for LA, I can tell you part of
20 our plans are to provide in a safe place, and I mean
21 safe by public health standards with a computer,
22 technical assistance as needed, and all that stuff,
23 so that they can participate in a remote hearing if
24 they're not able to at their home.

25 MS. EVANS: And just one additional
26 question, Chair.

27 Mr. Parker, Ms. Berkman mentioned the
28 existing Rule 323. So if the taxpayer exercises

1 their rights under those rules, LA County, I think
2 she said most AABs, local Boards of Equalization
3 would basically grant or cooperate based on the
4 taxpayer exercising that right. That would be the
5 same in LA County, correct?

6 MR. PARKER: Yes.

7 MS. EVANS: Okay.

8 Thank you, Chair.

9 MR. VAZQUEZ: Thank you.

10 Before we move on -- I'm sorry -- was there
11 somebody else?

12 MR. GAINES: If I could.

13 MS. ROBOWSKI: Yes. This is Breann Robowski
14 from CATA. I just wanted to respond to some of the
15 comments that have been made.

16 MR. VAZQUEZ: Sure, if you can do that
17 briefly.

18 MS. ROBOWSKI: I will do it briefly, yes.

19 So the advantage in tolling over the waiver
20 format provided by existing Rule 323 is the idea that
21 instead of requiring an indefinite waiver, which many
22 counties will require, tolling would only cause the
23 statute to increase for the length of time that is
24 needed to accommodate the hearing platform issue.

25 So it really addresses the need and concern
26 that many taxpayers have about signing indefinite
27 waivers, and not having a timely hearing conducted.

28 So I do think there are some advantages to

1 tolling. It is a new system, and that does have some
2 complexities that are introduced.

3 The second point, and the last point, and I
4 will keep it short, that I wanted to respond to was
5 in response to Mr. Parker's comments on whether or
6 not parties should have the flexibility to opt out of
7 remote hearings.

8 I think that the Board's duty under
9 302(a)(1) states the Board's function is to ensure
10 that the applicants afford due process and are given
11 the opportunity for timely and meaningful hearings.

12 And I hear that Mr. Parker's comments are
13 focused only on the timely hearing aspect, and are
14 setting aside the meaningful hearing aspect.

15 We don't believe that in all situations, a
16 meaningful hearing can be conducted remotely. We
17 think that due process requirements may require
18 certain in-person hearings. And that applies, again,
19 not only to the large complex cases, but the cases
20 where you have a small taxpayer that simply, even
21 with equipment and a person on site, wouldn't be
22 comfortable in a remote situation. And we can't
23 forget them as we create this new system.

24 So I think building in flexibility is
25 absolutely essential, and we can't elevate a timely
26 hearing over a meaningful hearing.

27 MR. VAZQUEZ: Thank you. Thank you for
28 that.

1 Before we move on to the next item, let me
2 see if there's any public comments.

3 MR. SCHAEFER: Chair.

4 MR. VAZQUEZ: I'm sorry. Schaefer, did you
5 have a comment?

6 MR. SCHAEFER: Yes. I wanted to ask
7 Ms. Mazyck or Mr. Dronenburg -- is Mr. Dronenburg
8 there?

9 MR. DRONENBURG: Yes.

10 MR. SCHAEFER: Yes. I was impressed with
11 your recitation that we had 579 applications that
12 were withdrawn and never went to hearing.

13 579 is an awful lot of human time. Did we
14 make some considerations and adjustments for those
15 people for the most part at a level so that they
16 never really had a need to go forward, or did they
17 just give up?

18 MR. DRONENBURG: Basically they -- a lot of
19 people just wanted somebody to explain to them what
20 happened. And that's the category that we're
21 speaking of, that 579. Because those are no changes.
22 If we agreed to reduce [inaudible] we then go to
23 stipulation, and the Board has to agree to the
24 stipulation.

25 But if somebody is withdrawing, they don't
26 have to have that word "agreement" with the
27 withdrawal. And people, I found in all my years of
28 taxation, a lot of it is that they just don't

1 understand what happened. And when you sit down and
2 lay it out to them, and show them the comps, and talk
3 about what's important in appraisals, this 579 is
4 just about half of the appeals we have. They
5 understand it, and then they walk.

6 MR. SCHAEFER: Yes. Well, that's 579 happy
7 taxpayers. And I want to commend you for making that
8 happen.

9 MR. DRONENBURG: Thank you.

10 MR. GAINES: Chair Vazquez.

11 MR. VAZQUEZ: Member Gaines, go ahead. I'm
12 sorry.

13 MR. GAINES: Yes. If I could follow up with
14 one more question to Breann with CATA.

15 With regards to problems that have occurred
16 with remote hearings, you know, you expressed in some
17 cases why that doesn't make sense. But can you relay
18 some problems that you've already seen?

19 MS. ROBOWSKI: So, Member Gaines, this is
20 Breann Robowski.

21 I haven't personally been involved in a
22 remote hearing. I can imagine a number of scenarios
23 in the various hearings I have been involved in,
24 trying to translate that into the remote atmosphere
25 will be impossible.

26 Wes Nichols has been involved in a number of
27 remote hearings. I think he did a good job of
28 relaying some of the issues that we've seen with

1 technological delays.

2 MR. GAINES: Okay.

3 MS. ROBOWSKI: But I think one of the
4 biggest issues that I foresee is needing to have
5 everybody unmuted so that you have contemporaneous
6 realtime abilities to object and build your case is
7 essential. And technology platforms may simply not
8 be able to accommodate this at that time.

9 And the need to review multiple exhibits at
10 the same time, and be able to hear everybody at the
11 same time, again, may not be able to be accomplished
12 remotely.

13 And so I think there are situations that
14 really jeopardize the due process rights of the
15 taxpayer to put on a full and fair hearing
16 remotely.

17 MR. GAINES: Great. Wonderful. Thank you.
18 Appreciate that.

19 MS. TRAN: Hello. This is Jennifer Tran --

20 MS. DAVIS: Mr. Chairman --

21 MS. TRAN: -- from LA County.

22 MR. VAZQUEZ: Thank you.

23 Just another quick reminder, if you're not
24 speaking, please mute your mics. Because we're still
25 getting a lot of echo in the background here.

26 I'm sorry, was that Ms. Davis?

27 MS. DAVIS: I was just going to ask if we
28 can make that announcement.

1 Thank you, sir. Go ahead.

2 MR. VAZQUEZ: No problem.

3 And, actually, I'm going to ask you, do we
4 have any public comment on this?

5 MS. STOWERS: Chairman Vazquez, before we go
6 to public --

7 MR. VAZQUEZ: Yes. Yes.

8 MS. STOWERS: -- this is Ms. Stowers here.

9 MR. VAZQUEZ: I'm sorry. Go ahead.

10 MS. STOWERS: Not a problem.

11 I kind of wanted to dig a little deeper on
12 CATA's advocating for tolling of the statute if a
13 remote hearing is possible.

14 To toll the statute, I believe that will
15 require a law change, as opposed to the taxpayer
16 voluntarily signing a waiver.

17 Could CATA speak to that? Are they in
18 agreement that we would need to have a law change as
19 opposed to just simply signing a waiver?

20 MS. ROBOWSKI: This is Breann Robowski.

21 I think that a law change may be needed in
22 order to toll the statute.

23 There are various things included in 1604(c)
24 and Rule 309 that allows for things that are
25 effectively a tolling of the statute. I think you
26 could add by Executive Order, add through legislation
27 to those things.

28 But I think that probably a change would be

1 needed, yes.

2 MS. STOWERS: Thank you for that
3 clarification. I was thinking more of a law change.
4 Executive Order, yes, in a random emergency. But the
5 best way in my opinion would be if we were to go down
6 that route, would be a law change.

7 MS. TRAN: Hello. This is Jennifer Tran
8 with LA County. I would like to have a comment
9 please.

10 In regards to the potential challenge of
11 taxpayers with lack of IT resources, LA County is
12 aware of that need and what -- a part of our virtual
13 hearing implementation is to have designated AAB
14 areas that are fully equipped with necessary IT
15 resources, which includes laptops, telephone line, a
16 printer with scanning capabilities so the taxpayer or
17 the applicant will be able to scan and upload
18 evidence during the hearing.

19 With regards to the virtual platform, we are
20 using Webex. And our AAB hearing clerk has full
21 administration, wherein, we can complete all -- we
22 can mute all the lines unless the person is
23 speaking.

24 MR. VAZQUEZ: Thank you.

25 Yvette, was there any other questions you
26 had, Ms. Stowers?

27 MS. STOWERS: I can wait until the next
28 section.

1 MR. VAZQUEZ: Thank you.

2 Ms. Davis, do we have any public comment on
3 this item before we move on?

4 MS. DAVIS: We have received public
5 comments, Chairman Vazquez.

6 I believe we have Carole Ruwart of the San
7 Francisco -- she is the Deputy City Attorney for San
8 Francisco.

9 Ms. Ruwart, are you on the line?

10 Let me check to see if we have any other
11 public comments that we've received, Chairman
12 Vazquez. Just one moment.

13 MR. VAZQUEZ: Thank you.

14 MS. DAVIS: At this time, that's the only
15 request we have for public comment that Board
16 Proceedings has received. There may be more public
17 commenters on the AT&T line.

18 MR. VAZQUEZ: Can we ask AT&T?

19 MS. DAVIS: Sure.

20 AT&T, can you please check to see if there's
21 anyone who would like to make a public comment at
22 this time.

23 AT&T OPERATOR: Ladies and gentlemen on the
24 phone lines, if you'd like to make a public comment
25 at this time, please press one, then zero on your
26 telephone keypad.

27 One moment please. We have one that's
28 queuing up. I'll gather their name and present them

1 to you momentarily.

2 MR. VAZQUEZ: Thank you.

3 AT&T OPERATOR: Thank you.

4 We're going to go to the line of Carole
5 Ruwart.

6 Please go ahead. Your line is open.

7 MS. RUWART: Hello?

8 MS. DAVIS: Yes, ma'am. Go ahead.

9 MS. RUWART: Thank you.

10 This is Carole Ruwart, Deputy City Attorney
11 with the City and County of San Francisco.

12 I'm calling on behalf of Assessor Carmen
13 Chu, for which I serve as assessor's counsel.

14 First, we'd like to acknowledge and
15 appreciate the hard work of the State Board of
16 Equalization and Board Member Malia Cohen on these
17 issues. This is truly helpful.

18 I would like to incorporate the comments
19 that I presented at last month's meeting, and focus
20 on a few issues for this stakeholder's process.

21 The issues boil down to equity of
22 technology, and also handling of documents and
23 hearing procedures.

24 But as a first comment, San Francisco
25 believes that appeals hearings are critical to due
26 process for taxpayers, and to assessors and appeals
27 boards, so that they can perform their constitutional
28 duties to value property accurately and fairly.

1 And to that end, San Francisco believes that
2 remote hearings and social distance conditions placed
3 on in-person hearings should really strive to emulate
4 the functionality of due process protection of
5 pre-COVID hearings as much as possible. And that
6 principle informs our comments.

7 With respect to a shift to all remote
8 hearings, if any county proposes that, San Francisco
9 is concerned that taxpayers without access to
10 technology might have to delay their hearings for an
11 indefinite amount of time.

12 So San Francisco believes that the State
13 Board should adopt a property tax rule that if
14 counties wish to conduct remote hearings, that they
15 should make sure that their technological solutions
16 that ensure the taxpayer can fully participate from
17 their personal location, or from one or more
18 county-provided locations so that a taxpayer does not
19 have to delay their hearings because they cannot
20 access the technology.

21 Secondly, San Francisco also remains
22 convinced that for due process and effective
23 hearings, where hearings are conducted by video, all
24 Board panel members should be visible on camera at
25 all times.

26 However, we'd like to make a comment that
27 temporary technological glitches should not
28 invalidate a hearing.

1 It is our understanding that, for example,
2 in superior court, judges are generally present, even
3 if one of the parties appears by phone. We believe a
4 rule would be an appropriate legal avenue for these
5 requirements.

6 And we, again, encourage the State Board to
7 use LTAs and the BOE Web site as a clearing house for
8 best practices for taxpayers and counties.

9 For hearing procedures, San Francisco,
10 again, strongly feels that the parties to a remote or
11 socially-distanced hearing need to be able to
12 communicate confidentially throughout the hearing.
13 We believe this should be addressed by two different
14 and distinct property tax rule changes.

15 One as an amendment to hearing procedures to
16 ensure that parties have the ability to communicate
17 confidentially.

18 And another in the rule regarding the record
19 of the hearing, that whatever form the record of the
20 hearing takes, the record does not include those
21 confidential side bars.

22 Finally, to jump ahead to the next topic, we
23 note that there will be quite a lot of discussion
24 about the issues in document handling.

25 And in brief, San Francisco supports all
26 efforts to clarify document-handling procedures. But
27 when the Board is considering these, San Francisco
28 fundamentally believes that electronic document

1 handling should not result in different access to
2 documents, or a different ability to submit documents
3 during the hearing than is available under current
4 law. Unless the rules are changed for all
5 situations.

6 This brings us back to the idea that all
7 hearings should be equivalent in terms of due process
8 and procedures as much as possible.

9 That concludes my comments. I'm happy to
10 answer any questions.

11 Thank you.

12 MR. VAZQUEZ: Thank you.

13 Is there anybody else on the line that we're
14 aware of?

15 AT&T or Ms. Davis?

16 AT&T OPERATOR: There's no one else in queue
17 at this time, sir.

18 Please continue.

19 MS. DAVIS: And we've received no other
20 comments from Board Proceedings' perspective.

21 MR. VAZQUEZ: Okay.

22 Members, before we move on --

23 MS. EVANS: Mr. Vazquez --

24 MR. VAZQUEZ: Oh, I'm sorry. Go ahead. Is
25 that Regina?

26 MS. EVANS: Yes. One additional question --

27 MR. VAZQUEZ: Sure.

28 MS. EVANS: -- for the panelists.

1 The issue was raised, and I want to make
2 sure I'm getting this proper, about Rule 323. And
3 I'm just wondering, for all present in the work
4 group, what are your thoughts about using Rule 323
5 for purposes of grounds for continuances as it
6 relates to remote hearings? Independent that the
7 COVID pandemic period could equate to reasonable
8 cause to continue the hearing

9 So I'm just wondering if there's -- if we
10 can get some consensus in that state.

11 MS. BERKMAN: This is Marcy Berkman from
12 Santa Clara County.

13 From what I've heard from everyone, I think
14 that Rule 323 use, as we suggest, meets all the
15 concerns of both the taxpayers that CATA expressed
16 and the assessors and the Appeals Boards.

17 Because under Rule 323, anyone would be
18 able, both assessor and taxpayer, to use 323 for
19 first postponements as a matter of rights. And that
20 has to be granted if it's timely requested.

21 And then if a second postponement were to
22 come up during the pandemic, that pandemic would be
23 good cause to grant a second request for
24 postponement. And that second request would then
25 toll the statute, extend and toll, using the
26 terminology in 323.

27 CATA has expressed the concern that some of
28 their clients don't want an indefinite continuance,

1 and 323 already takes care of that.

2 Because within that, the taxpayer has the
3 ability to give 120 days written notice that they're
4 revoking the waiver of the two-year statute. And
5 then at that point, they would move forward to
6 hearing.

7 And if, say, for example, it were to be a
8 complex case, say, in San Diego or another county,
9 where at the moment they were only offering remote
10 hearings, then CATA would naturally not revoke their
11 tolling -- revoke their waiver until things were,
12 public health-wise, safe enough and San Diego had
13 gone back to offering live hearings as well.

14 And then if at that point if CATA wanted to
15 move forward with live hearings, they would issue the
16 notice that -- the 120-days notice that they're
17 revoking their waiver, the two-year statute. And
18 then at that point San Diego would then go forward
19 and set them for a live hearing.

20 So I think Rule 323 does, in fact, cover all
21 the features expressed by all the parties.

22 MR. PARKER: This is Thomas Parker from Los
23 Angeles.

24 I would concur with what Mrs. Berkman has
25 said.

26 MS. EVANS: Thank you.

27 Any others?

28 MS. ROBOWSKI: This is Breann Robowski from

1 CATA. I'll keep it short.

2 The two main concerns are the first, that
3 you're relying on a Board to uniformly recognize
4 certain COVID-related concerns as good cause.

5 I think the vast majority of Boards are
6 likely to be reasonable with good cause; however, I
7 think there are some counties that may be more
8 difficult to get a needed postponement, even when the
9 taxpayer feels that it truly is good cause.

10 I think the second thing to consider is the
11 process of revoking, under Rule 323, requires
12 affirmative taxpayer action. You have to
13 affirmatively go to the Board and revoke your
14 Rule 323 waiver.

15 And I think for many taxpayers that feels
16 like an action that's adversary. It feels like
17 you're forcing the Board's hands. And for many
18 unrepresented taxpayers in particular, I think they
19 may not be aware of that, and they may be very
20 concerned in taking that affirmative step.

21 So the beauty of the tolling is that it
22 takes it out of the hands of the parties and
23 participants and such.

24 We recognize that this is severely impacting
25 people. It is good cause, and therefore the statute
26 should be automatically tolled only for the length of
27 time for which no hearing format is available.

28 So I do think it has some advantages that

1 should be considered.

2 MS. EVANS: I'm wondering -- Ms. Robowski, I
3 really appreciate your comments. But I'm wondering,
4 with the acknowledgment that in order to exercise
5 your tolling suggestion, it may require -- excuse
6 me -- legislation.

7 And if we are attempting to provide -- we're
8 attempting to address this issue in the window of
9 time that's available to us, knowing that the tolling
10 option is something we could potentially look at in
11 further meetings.

12 Just trying to make sure we have a remedy
13 available today, prior to pursuing other options, as
14 we think of consensus.

15 And I'm just wondering if we can draft an
16 LTA or language in the LTA that further emphasizes
17 this, and maybe clarifies that the pandemic is, in
18 fact, reasonable cause, and maybe it could get us
19 there.

20 And I'm not sure, Mr. Vazquez, if BOE Legal
21 is available to weigh in on this.

22 But as the Chair clearly stated, and
23 Ms. Cohen's comments stated, this is the beginning of
24 a process. And so as we go down this journey, there
25 may be some immediate steps we can take. And there
26 could potentially be more longer-term steps.

27 But just curious of whether CATA could
28 embrace that in the short term.

1 MR. VAZQUEZ: Let me -- let me --

2 MS. ROBOWSKI: This is Breann Robowski.

3 I -- I -- I do think that is a very good
4 middle ground. I think expanding upon the definition
5 of good cause as provided in Rule 323(a) is a very
6 good avenue to ensure due process rights are
7 respected uniformly throughout all counties.

8 I think you could also include a re -- you
9 could include it through an LTA. You could include
10 it through the Assessment Appeals Manual.

11 I think going that route obviously is a much
12 shorter and faster route than doing legislation. And
13 I think that's an excellent suggestion.

14 MR. VAZQUEZ: Let me take --

15 MS. EVANS: Thank you.

16 MS. BERKMAN: This is Marcy Berkman.

17 MR. VAZQUEZ: What I was thinking is --

18 Who is this?

19 Let me --

20 MS. BERKMAN: I'm sorry. This is Marcy
21 Berkman. I just --

22 MR. VAZQUEZ: I'm just trying to get us to a
23 point where hopefully we can come up with some
24 consensus. Because I'm getting the feeling that
25 we're starting to just repeat ourselves.

26 So I was going to ask Ms. Cazadd from my
27 staff, on my legal staff, who I know has been taking
28 some copious notes, if she could just put out a

1 couple things that hopefully there's consensus on,
2 and see if we all agree before we move on to the next
3 topic.

4 Is Ms. Cazadd available?

5 MS. EVANS: Mr. Vazquez.

6 MR. VAZQUEZ: Oh, I'm sorry.

7 MS. EVANS: Mr. Vazquez

8 MR. VAZQUEZ: Ms. Davis.

9 MS. EVANS: It's Regina.

10 Mr. Vazquez, I certainly appreciate that,
11 and I think we should get there. But I'd love to
12 hear Ms. Berkman's comments on this issue.

13 Because I think this is an issue for me that
14 appears not to have any consensus. But I think based
15 on the discussion that's happening now, we may get
16 there on this issue.

17 And so if you would entertain Ms. Berkman's
18 comments, I think it will help us in our long-term
19 goal.

20 MR. VAZQUEZ: Go ahead.

21 Is Ms. Berkman there?

22 MS. BERKMAN: Thank you. This is
23 Marcy Berkman.

24 I really like the idea of including in an
25 LTA that the pandemic is good grounds for a
26 postponement under Rule 323.

27 When Rule 323 was adopted, there was
28 discussion among the Board of Equalization about the

1 extent to which they should define what good cause
2 is. And they discussed various options at the time.
3 And what they ultimately decided at that time was
4 that an agreement between the taxpayer and the
5 assessor to postpone was good cause, and they would
6 leave everything else up to the Board.

7 And here, I think the LTA, for the time
8 being, it would be a very good use of the Board's
9 ability to say, we are now adding to that via LTA the
10 guidance that the pandemic is good cause for
11 postponement under Rule 323.

12 And then later, when the Board does their
13 rulemaking, it can certainly add that formally into
14 the rule as well, that a declared emergency or
15 pandemic in the area is grounds, you know, good cause
16 for a postponement.

17 I think that was an excellent suggestion,
18 and I think everyone could probably agree to that.

19 MR. VAZQUEZ: Okay. Let's see if there's a
20 consensus here.

21 Do I have Ms. Cazadd still here on the line
22 with us?

23 MS. CAZADD: Yes, sir. I'm on the line.
24 This is Kris Cazadd.

25 MR. VAZQUEZ: Go ahead, Kris. Give it a
26 stab. Lets see if we can come up with a consensus on
27 some of these points before we move on.

28 MS. CAZADD: Okay.

1 So the first sub issue, the right to the
2 types of hearing. It sounds like everyone agrees
3 that all the participants have a right to the type of
4 hearing that is available in that county.

5 Because as I understood on both sides, not
6 all counties are the same, one size doesn't fit all.
7 There has to be some flexibility.

8 So if a county is able to have in-person
9 hearings, then that's permitted based upon the public
10 health requirements that are going to be imposed on
11 that.

12 And if remote hearings are available, then
13 that is an option as well.

14 So is that a true statement, or can the
15 parties maybe give me a better statement regarding
16 consensus on that first issue?

17 MR. PARKER: This is Thomas Parker. I would
18 agree with what you've said.

19 MR. VAZQUEZ: Did I hear Member Gaines?

20 Did you have a comment, Member Gaines?

21 MR. GAINES: Yes.

22 So I just wanted to clarify, that would be a
23 right to in person or remote.

24 Okay. So if you've got a county that's
25 doing remote only, I want to make sure that that
26 particular taxpayer has the opportunity to have the
27 in-person hearing at some point in the future.

28 Are we understanding that in the same

1 manner? I need clarification on that.

2 MS. CAZADD : Yes, sir.

3 Well, the statement that we were talking
4 about, the first one, is pretty -- more high level,
5 more general. That is -- that is everyone has the
6 right to either an in-person hearing and/or a remote
7 hearing as available in that county.

8 MR. GAINES: All right.

9 MS. CAZADD: And then the second --

10 MR. GAINES: Okay. I've got an issue with
11 that, though. Because if you have a hearing similar
12 to what was described where it's heavy in --
13 evidentiary hearing, right? So there's a lot of
14 information that's being presented. It might even be
15 a multi-day case. I think that taxpayer ought to
16 have the right for an in-person hearing.

17 MS. CAZADD: Okay.

18 MS. ROBOWSKI: This is Breann Robowski from
19 CATA.

20 We're very much in agreement with Member
21 Gaines. I think flexibility is essential. And there
22 has to be a willingness for a party to opt into a
23 remote hearing, and no ability for the county to
24 force any taxpayer or assessor to do a hearing
25 remotely.

26 MS. CAZADD: Okay. So that statement, then,
27 should be amended by saying, "And no participant can
28 be forced to have the type of hearing," something

1 like that. That the hearing selected can't be forced
2 on them.

3 MR. GAINES: Yes. Thank you.

4 MR. PARKER: Okay. And --

5 MS. CAZADD: That's really the --

6 MR. PARKER: This is Thomas Parker.

7 Los Angeles does not fully agree with the
8 statement phrased that way, for the record.

9 MS. CAZADD: Okay. Okay. You know, it
10 might be a lot easier for those of you who have
11 really weighed in on this, would you possibly be able
12 to e-mail us, the Chair, and Regina, and myself, or
13 Board Proceedings with your statements that you would
14 agree to?

15 MS. EVANS: Chair Vazquez.

16 MR. VAZQUEZ: Yes. Is that -- was that
17 Regina?

18 MS. EVANS: Yes. I don't think we should be
19 asking people to e-mail us statements.

20 I think what's clear is -- what I think I'm
21 hearing is there's right for individuals to
22 participate in person or remote hearing. And then
23 they always have the Rule 323 postponement available
24 to them. And just want to get some feedback from the
25 group.

26 I don't think we want folks e-mailing
27 anything to us. I think it's best we have these
28 conversations in an open discussion. If we can come

1 to consensus, great. If we cannot, then I think we
2 just need to spend time working these things out.

3 But I'm just wondering if there is consensus
4 that individuals have a right for an in-person or
5 remote hearing that can occur. And if they cannot
6 for a reason that they want to exercise, that they
7 have their Rule 323 postponement available.

8 Which I think we got some consensus around
9 the table as long as the BOE, through our LTA,
10 provided a definition for cause to include the
11 pandemic.

12 Would love to get some feedback from that
13 statement.

14 MS. BERKMAN: This is Marcy Berkman.

15 I think that that is a correct summary and
16 would agree with that.

17 Just to clarify, AABs don't have to offer
18 remote. They can offer live or remote. And if the
19 parties don't like that option, they can use
20 Rule 323.

21 MR. PARKER: This is Thomas Parker.

22 LA would agree with what Member Cohen has
23 said.

24 MR. GAINES: Okay. Question of
25 clarification, if I could, Chair Vazquez.

26 MR. VAZQUEZ: Sure. Go ahead, Member
27 Gaines.

28 MR. GAINES: Yeah. Because in terms of the

1 use of 323, how long of a period are we talking about
2 in terms of extending? And how many times can that
3 be used? And does that get us past the pandemic?

4 MS. EVANS: Chair Vazquez, I'm just
5 really --

6 MS. BERKMAN: Marcy Berkman.

7 The way it's --

8 MR. VAZQUEZ: Do we have somebody -- who is
9 that? I'm hearing somebody in the back.

10 MS. BERKMAN: Yes, this is Marcy Berkman.

11 The way 323 operates is the first
12 postponement gets out 21 days -- each party has one
13 postponement as a matter of right. And if that's
14 exercised at least 21 days before hearing, that does
15 not waive statute.

16 Then if this Appeal's Board was to set the
17 hearing again before the pandemic is over, then
18 taxpayer and assessor each have the right to request
19 a second or more postponement for the cause, good
20 cause would be the pandemic. And then that would
21 extend a toll in statute indefinitely, which would
22 get us past the pandemic.

23 And at such time that the pandemic is over,
24 say, for example, a CATA client were to want to make
25 sure their hearing was heard promptly after that,
26 they would just send in the 323 notice of revocation
27 of their waiver, 120-days notice, and that would
28 start the statute of limitations running again.

1 MR. GAINES: Okay. So that should -- just
2 to clarify, Ms. Berkman, that should provide enough
3 time for a taxpayer -- for them to get past the --
4 because we don't know the exact timing on when we get
5 a handle on the pandemic, and the vaccine, and all
6 these things. So I want to make sure --

7 MS. BERKMAN: Definitely.

8 MR. GAINES: -- that that taxpayer wouldn't
9 run out of time through the process. That they would
10 be able to get past the pandemic and have a normal
11 public hearing.

12 MS. BERKMAN: Definitely. Rule 323 is just
13 perfect for that.

14 MS. McCLELLEN: This is Kathy McClellan from
15 Sacramento County. I'm in agreement with Marcy
16 Berkman as saying with the revision of 323 to add to
17 the end of pandemic.

18 MR. GAINES: Wonderful. Great.

19 Thanks, Ms. McClellan.

20 MR. VAZQUEZ: So do we have a consent --

21 MS. ROBOWSKI: This is Breann Robowski.

22 MR. VAZQUEZ: I'm sorry. Go ahead.

23 It sounds like we might have a consensus
24 now. Is that -- or is there any other opposition or
25 comments or questions on that?

26 MS. ROBOWSKI: This is Breann Robowski on
27 behalf of CATA.

28 I just want to make one clarifying point. I

1 think that the consensus item has been presented for
2 purposes of this pandemic, we're in agreement.

3 But my concern is to the extent that this is
4 a long-term solution, and remote hearings are
5 permitted for the long haul.

6 The good cause under Rule 323 and the carve
7 out, if you will, for pandemic concerns only
8 addresses the short term. It doesn't address the
9 considerations that we've raised, and as Member
10 Gaines has discussed, where there are hearings,
11 simply, that we believe cannot be performed remotely.

12 So there needs to be protection and
13 consensus at all times to a remote hearing, not just
14 because of pandemic-related. But, again, there has
15 to be an opt in, opt out consensus model for remote
16 hearings at all times.

17 MR. GAINES: Mm-hm.

18 MS. EVANS: Mr. Vazquez, I think that --

19 MR. VAZQUEZ: Go ahead.

20 MS. EVANS: -- in making the recommendation,
21 that's the framework from which -- I provided that.
22 I believe the comments that you've made, the comments
23 that our other work group members have made, this
24 provides us an opportunity to provide some guidance
25 and direction in this window, knowing, as the Chair
26 stated when we got started this morning, this is the
27 beginning of a process.

28 MR. DRONENBURG: I would -- this is Assessor

1 Dronenburg.

2 I would have, as we know when we work
3 [inaudible], we got to have definitions.

4 You said pandemic. Who is going to define
5 when that ends?

6 President Trump believes it's going to end
7 in a month. Other parties are saying in a year.

8 I think we need to have some clarity around
9 the end of the pandemic.

10 MS. EVANS: Would it help, Mr. Dronenburg,
11 if in the LTA, we could set a date, right? And
12 always come back and review it. And we could give
13 ourselves six months to a year, and then allow us to
14 come back.

15 This Board is working on a monthly basis, as
16 well as the staff. And we could update the LTA
17 accordingly. I just think the guidance --

18 MR. DRONENBURG: You could -- you could
19 sort of sunset this as far as long versus short
20 period, and say that it's going to be reviewed like
21 the first of February as an example.

22 I don't have the answer. I -- you have to
23 start -- the problem.

24 MS. EVANS: No, I think it's a great -- I
25 think it's a great point. We've faced it in other
26 extensions that we've tried to achieve. And I think
27 it's an excellent point that you've made.

28 And maybe, Chair, Mr. Gaines, we find a

1 timeframe.

2 I know our legal counsel are available. We
3 haven't heard from them. They may have some
4 thoughts.

5 Chair, maybe we could call on Mr. Nanjo or a
6 member of his team to also give us some feedback.

7 MR. VAZQUEZ: Is Mr. Nanjo available?

8 MR. NANJO: Yes, I am.

9 I actually have Mr. Richard available to
10 weigh in with some thoughts.

11 Richard, are you on?

12 MR. MOON: I'm here. This is Richard Moon
13 with the Legal Department.

14 From what I hear, I think there does seem to
15 be a consensus that the AABs can meet remotely, and
16 the taxpayer needs to be able to either agree to meet
17 remotely, or want to meet in person.

18 But where there seems to be a little bit of
19 disagreement is whether if a taxpayer opts out of an
20 available remote hearing, whether that taxpayer must
21 waive the two years, or must sign a waiver, or
22 whether that should be tolled for purposes of just
23 this pandemic.

24 And so I think perhaps maybe one way to get
25 around that initially is guidance in the nature of --
26 that if a remote hearing is available, and the AAB is
27 doing those remote hearings, and if the taxpayer
28 wants to opt out and wait for an in-person hearing,

1 and they've already taken advantage of Rule 323, or
2 that's somehow not available, that they're going to
3 need to waive until in-person hearings are available.

4 But I think since Rule 323 is available --
5 like I said, I have to think about it. But I'm not
6 sure that would even -- it's sort of a separate
7 statement, waiving would be necessary, apart from
8 Rule 323, especially if we had issued some type of --
9 did issue some type of guidance that says good cause
10 includes, you know, the pandemic.

11 And with some limitation, you know, as to,
12 you know, perhaps, "as long as it's part of the
13 declared emergency by the governor," or some other
14 such term limit to what constitutes the pandemic.

15 MR. PARKER: This is Thomas Parker from LA.

16 If I could offer one quick suggestion
17 following on Mr. Wood's comments.

18 MR. VAZQUEZ: Sure. Go ahead.

19 MR. PARKER: If the pandemic were to be
20 defined as the length of the declaration by the
21 governor or a county, that is one way to define it.

22 MS. EVANS: I think we all have had great
23 feedback. But I think we've all learned that these
24 declarations are different than the declarations
25 we've experienced in the past.

26 These declarations can stay open way longer
27 than what we even know as it relates to the pandemic
28 being in existence.

1 So I think Mr. Dronenburg's suggestion is
2 worth us considering setting a time, certain.

3 But I would hope, Chair, that the parties
4 who are on this work group appreciate that we
5 basically captured their concern. We have Rule 323
6 as an option for relief. And maybe we can propose a
7 date that provides some level of time in which we
8 will review this issue again.

9 And also get to some of the concerns, I
10 hope, Mr. Gaines, that you raised.

11 But allows us to provide some guidance on
12 this specific issue at this time, knowing that we
13 will be back reviewing some of these issues. But
14 allows the Board to create some language. And that
15 language will be available for folks to comment on.

16 So I don't think we should consider this
17 discussion over. But it at least gives the Executive
18 team some level of guidance as they move forward in
19 drafting an LTA for the Board to consider, and for
20 others to weigh in on.

21 MR. VAZQUEZ: So am I hearing there's a
22 possible, maybe, consensus that we give ourselves, I
23 guess, it could either be six months to a year. Is a
24 year too long, or is that not right?

25 MS. EVANS: Mr. Vazquez, I'm speaking, and
26 we can hear from the rest of the Board, as well as I
27 think our staff, are in a great position to take this
28 discussion and make a recommendation to the Board.

1 I don't think we need to make that decision
2 right now. But would love to hear from others on the
3 Board.

4 MS. FLEMING: If I may. This is Brenda
5 Fleming, Executive Director.

6 I concur with that position. I appreciate
7 the healthy discussion on this item.

8 I think it would be prudent to the extent
9 that we have some -- some general agreement on some
10 of these items, if the Board will, and our guests
11 will allow us some time to at least carve out an
12 initial draft of guidance.

13 And then we can -- we can certainly take a
14 look at the details, more of the specific details in
15 terms of the timeframe, and many of the other
16 elements.

17 But I'm hearing -- and Mr. Moon is on the
18 line -- that we've got some sense of some areas.
19 Again, in the spirit of trying to give some guidance
20 out sooner versus later. Because we do agree that it
21 is a process. And there will probably be a number of
22 iterations of LTAs and guidance provided to help
23 during this journey.

24 MR. GAINES: This is Member Gaines. If I
25 could.

26 MR. VAZQUEZ: Yes. Go ahead, Member Gaines.

27 MR. GAINES: Yeah.

28 I think we're -- I appreciate Ms. Fleming's

1 suggestion, and I'm comfortable with that. But I
2 would like to see that we address the long-term
3 issue.

4 Breann brought that issue up from CATA in
5 terms of what happens after the pandemic.

6 Are taxpayers still going to be offered
7 opportunities?

8 Because I think our society's changing, and
9 we're going to use remote technology to a much
10 greater extent in the future.

11 But I would want to make sure a taxpayer
12 still had the option provided to them to present in a
13 normal hearing environment that is not remote.

14 And I think the nature of the cases will
15 reflect that, will tell us and provide some certainty
16 there in terms of what type of case should move
17 forward.

18 But I think you can even make the same case
19 for a small business owner. Maybe he's just more
20 comfortable with having that hearing public and not
21 remote, or maybe not familiar with technology, and,
22 therefore, wants to make the case in a normal hearing
23 setting.

24 So if there's agreement with that, I'd love
25 to proceed.

26 MR. VAZQUEZ: Those are good.

27 What I was thinking is, is there anything on
28 these other four bullets where there is a consensus

1 so we can move on?

2 And I have staff right now looking at
3 crafting some language that I think can come back to
4 us before we end the meeting, you know, later on in
5 the day, and see if there's consensus or agreement
6 moving forward.

7 What are people's thoughts on the other
8 bullet points that we had discussed earlier with the
9 panel as well as the Members?

10 MS. EVANS: Mr. Vazquez, it's Regina.

11 MR. VAZQUEZ: Yes. Go ahead.

12 MS. EVANS: I think on the second bullet, we
13 agreed that it would be short term, and allow a
14 continued discussion about long term.

15 I don't think we had any consensus on
16 whether we should move forward with long-term
17 options.

18 I think we heard very clearly from CATA that
19 there was a desire to allow us to explore this on a
20 short-term basis. So I don't think we're going to
21 get consensus from them.

22 And don't let me speak for them, but I think
23 that's what I heard Ms. Robowski state earlier.

24 MS. ROBOWSKI: This is Ms. Robowski.

25 MS. STOWERS: Chairman Vazquez.

26 MS. ROBOWSKI: I think that's right.

27 MR. VAZQUEZ: Is that correct, Ms. Robowski?

28 MS. ROBOWSKI: I think that's right. I

1 think we're exploring short term for the time being.
2 But, you know, with the concern that making sure that
3 anything long term is protecting rights to opt in and
4 opt out. So, yes, I think that's accurate.

5 MR. VAZQUEZ: Did I hear Ms. Stowers in the
6 background?

7 MS. STOWERS: I just wanted to remind
8 everyone that I agree that CATA is not in agreement
9 that this should be a long-term solution.

10 But we do have AB 107 that's pending at the
11 governor's desk that clarifies that the AABs have --
12 there's not a pending law that prevents them from
13 having remote hearings.

14 So I think that we're getting ahead of
15 ourselves whether or not we want to say it's long or
16 short term. We need to wait and see if that's
17 actually signed by the governor. And if it is
18 signed, then it is a long-term solution by law.

19 MS. STOWERS: I certainly appreciate
20 Ms. Stowers' comments, but I think for purposes of
21 the discussion today, and we don't know if the
22 governor is going to act before we proceed, but I
23 think we keep it in that context.

24 And, you're right, our own lawyers indicate
25 that our -- nothing prohibits the Assessment Appeals
26 Boards or the local County Boards of Equalization
27 from holding remote hearings.

28 But I think as we move forward with this

1 guidance, I think everyone would agree that we want
2 to make sure we create an environment where due
3 process is protected, and then the unique environment
4 in which we find ourselves in related to health and
5 safety.

6 And so I think, you know, as we stated on
7 the first bullet, we are talking about a short-term
8 solution and a continued process.

9 So for purposes of today's discussion, I
10 would encourage us to focus on the short term. And
11 knowing that there's legislation pending, as well as
12 full guidance, rule changes, reviews of handbooks,
13 all those things have to happen.

14 MS. BERKMAN: This is Marcy Berkman.

15 That makes sense to me that we focus on, at
16 the moment, what's going on during the pandemic,
17 knowing that we can always, as we see how that goes,
18 look at continuing remotes for the longer term.

19 MR. VAZQUEZ: What's in the -- seems like
20 there's a definite consensus on the short term. So
21 let's just kind of stay focused on that piece.

22 Did I hear somebody? Was that another
23 Member that wanted to speak?

24 MS. FLEMING: I'm sorry. This is Brenda
25 Fleming, Executive Director.

26 I'm just noting that we would be prepared to
27 focus on the short term, and then come back with
28 follow-up discussions as the Board pleases.

1 MR. VAZQUEZ: That's what I was thinking.
2 Just a quick check on the agenda here,
3 folks. We're at 12:10. I'm sure we need to give our
4 staff a break here, especially the stenographer.

5 Are we prepared to take our lunch break now,
6 and then come back to the next item?

7 MS. FLEMING: May I ask, Chairman Vazquez --

8 MR. VAZQUEZ: Yes.

9 MS. FLEMING: Since the duration of the
10 conversation went a little longer since the last call
11 for public comment --

12 MR. VAZQUEZ: Yes.

13 MS. FLEMING: -- if there are any other
14 public commenters before we break for the moment.

15 MS. EVANS: I was wondering, Chair Vazquez,
16 and certainly the pleasure of the Board, but I would
17 hate to have to restart this conversation.

18 Is there any way we could determine whether
19 there's any consensus on the next two bullets before
20 we take our lunch?

21 MR. VAZQUEZ: I'm good with that.

22 What are people's thoughts on the last two
23 bullets?

24 MS. STOWERS: I'm good with continuing.

25 MR. VAZQUEZ: Okay.

26 MR. GAINES: Yeah. I'm fine with the final
27 two bullets. No problem.

28 Thank you.

1 MR. SCHAEFER: I concur. Vice Chair.

2 MR. VAZQUEZ: All right.

3 Do we have an agreement on the last two
4 bullets from all parties participating?

5 MR. PARKER: This is Thomas Parker of Los
6 Angeles County.

7 We -- Los Angeles County is in agreement on
8 the last two bullets of Section A, with the exception
9 of the mandatory viewing requirement.

10 Otherwise, we are in agreement.

11 MR. VAZQUEZ: So we'll take the mandatory
12 piece out.

13 Is there anybody else?

14 MS. ROBOWSKI: This is Breann Robowski
15 on --

16 MR. VAZQUEZ: I'm sorry. Who is that?

17 MS. ROBOWSKI: -- behalf of CATA. I just
18 wanted --

19 MS. EVANS: Mr. Vazquez.

20 MS. ROBOWSKI: Go ahead.

21 MS. EVANS: I'm sorry.

22 Chair Vazquez.

23 MR. VAZQUEZ: Yes. Is that Regina?

24 MS. EVANS: Yeah.

25 Before we talk about changing the language,
26 can we just hear from everyone and then figure out
27 what -- where we have alignment?

28 MR. VAZQUEZ: Sure. Go ahead.

1 We heard already from LA County.

2 Is there anybody else on the line that wants
3 to weigh in on the last two bullets?

4 MS. MAZYCK: This is Marvice from San Diego
5 County.

6 Would it be possible to have like a summary,
7 like we did with the first two bullets?

8 MR. VAZQUEZ: For the second two bullets?

9 MS. MAZYCK: For the second two bullets.
10 Could we do the same as far as what staff has taken
11 back as consensus?

12 MR. VAZQUEZ: Sure.

13 Ms. Cazadd, are you still with us?

14 MS. CAZADD: Yes, I am, sir.

15 MR. VAZQUEZ: Do you want to give us what
16 you're hearing on the last two bullets, and see if
17 there's a consensus on what we've heard so far?

18 MS. CAZADD: Yes, sir. I'm pleased to do
19 so.

20 So the bullet, the --

21 MR. VAZQUEZ: The equal access.

22 MS. CAZADD: Second bullet, short term or
23 long term; the third bullet is equal access.

24 And as I recall, all parties seem to agree
25 that equal access is already prescribed by Rule
26 302(a) in terms of due process, and equal access
27 should be available to all participants, including
28 hearing and seeing the Board members.

1 So that's a high-level statement of it. I
2 know it doesn't include all the nuances. But I think
3 there was a general consensus to that extent.

4 MR. VAZQUEZ: How about the in person, the
5 last bullet?

6 MS. CAZADD: The in-person bullet, I believe
7 there was also consensus with regard to that. That
8 any in-person hearing safety standard continuances or
9 other options, if remote hearings are not possible,
10 should be observed.

11 There were differences, of course, with
12 regard to how the counties implement that. But I
13 think if we keep it high level enough, there may be a
14 consensus statement.

15 And I believe that's -- that's as far as I
16 can go with that one. Because there was a lot of
17 detail with regard to that one.

18 MS. EVANS: Ms. Cazadd.

19 MS. CAZADD: Yes.

20 MS. EVANS: Question.

21 On the equal access bullet --

22 MS. CAZADD: Yes.

23 MS. EVANS: Did you say that -- I think we
24 heard from someone that they wanted all parties in
25 the entire room observed.

26 MS. CAZADD: Yes. I believe CATA,
27 Ms. Robowski, flagged that.

28 I did not hear that from anyone else. But

1 it certainly was mentioned as a concern.

2 But she did mention that. That is true.

3 MR. NICHOLS: Hi. This is Wes Nichols from
4 CATA. Can I make a quick comment on the image of the
5 video?

6 MS. CAZADD: Yes.

7 MR. VAZQUEZ: Go ahead.

8 MR. NICHOLS: From my personal experience,
9 having the Board members, having a picture of their
10 face or video is important because, one, when you're
11 presenting the case, you want to be able to read your
12 audience and know if what you're saying or doing
13 is -- if they're kind of upset or not.

14 The other part of it is, and I've been in
15 hearings where Board members have actually fallen
16 asleep. And I think if I'm presenting a case and
17 evidence, and a Board member can shut off their
18 video, there's an opportunity for them to take
19 personal calls or maybe not be fully attentive to our
20 case. Which would, in theory, violate due process
21 rights.

22 Now, I know I had last week a case where my
23 client wasn't able to get his video to work. But it
24 was different, in that he was a witness.

25 But I think at least from the Board
26 members -- the Board members themselves, they should
27 be on video as much as possible.

28 Thank you.

1 MS. EVANS: Chair Vazquez.

2 MS. BERKMAN: This is Marcy Berkman.

3 MR. VAZQUEZ: I'm sorry.

4 Go ahead, Marcy.

5 MS. BERKMAN: This is Marcy Berkman.

6 Concurring on the importance, not only being
7 able to see the Board members, but also for the Board
8 members at all times to be able to see the parties
9 and the witnesses so that they can evaluate the
10 credibility and evaluate them.

11 And I concur that everyone should be visible
12 at all times in terms of the participants in the
13 hearing.

14 MR. VAZQUEZ: Okay.

15 Regina, I believe you had something --

16 MS. EVANS: Mr. Vazquez.

17 MR. VAZQUEZ: Regina.

18 MS. EVANS: Yeah. I have a question for
19 Tom Parker.

20 Tom, I think you indicated the mandatory
21 language was not comfortable for Los Angeles. But
22 I'm wondering if we've crafted some language that
23 said something to the extent, to the maximum extent
24 that is feasible, based on technology consistent with
25 Rule 302(a).

26 Would something like that work for you?

27 MR. PARKER: Hi.

28 I believe -- this is Tom Parker from Los

1 Angeles for the record.

2 I do believe that would give Los Angeles the
3 necessary flexibility that we believe we need in
4 order to provide the minimum due process. But also
5 get our work done as it were.

6 MS. EVANS: And then, Mr. Vazquez, I would
7 ask the same question of all the other parties.

8 Ms. Berkman, Ms. Robowski, Mr. Dronenburg,
9 and others that are on the call, do you think we
10 could kind of speak to equal access and remote
11 hearings, reference Rule 302(a), and also reference
12 to the extent possible based on technology, something
13 of that nature, would that work for you as well?

14 MS. BERKMAN: This is Marcy.

15 That would work for me.

16 MS. McCLELLLEN: This is Kathy McClellan from
17 Sacramento County --

18 UNIDENTIFIED PERSON: But we didn't get it.
19 Hello?

20 MS. McCLELLLEN: Hi.

21 MR. VAZQUEZ: Sure. Go ahead.

22 MS. McCLELLLEN: This is Kathy from
23 Sacramento County.

24 If -- I don't think it would work. I agree
25 we should have some sort of flexibility as -- like
26 you were saying, as much as possible, you know, have
27 the video option.

28 But if that isn't an option, if there's a

1 technical difficulty, if we possibly, say, within the
2 hearing, just get some sort of consensus for that
3 particular appeal, those involved with that
4 particular appeal, or should we just -- should that
5 be a consensus if some technical difficulty comes up
6 and someone cannot join by video?

7 MS. EVANS: I think that was my reference to
8 the language that based on technically feasible,
9 right, anything can happen. But I just think that if
10 we propose some language, we'll all have an
11 opportunity to take a look at it. But at least give
12 staff some direction of where we're trying to go.

13 MS. BERKMAN: Okay. This is Marcy.

14 I think that makes sense.

15 And as I think about it, from Appeals Board
16 perspective, say, for example, one of the witnesses
17 were to find their Internet connection was freezing,
18 and they had to turn their video off in order to
19 maintain the connection, then the Board could use its
20 judicial discretion to talk to the parties about,
21 should we continue forward with the hearing like
22 this, or should we adjourn the hearing to a later
23 date when we can either get that person a stronger
24 Internet connection, or adjourn it to a live hearing
25 at some point.

26 And the Board, at that point, would be able
27 to judicially manage the situation.

28 MS. MAZYCK: This is Marvice from San Diego

1 County. We're in agreement with that.

2 MS. ROBOWSKI: This is Breann Robowski on
3 behalf of CATA again.

4 I think with the last comments that were
5 made addressing technology issues, I think we're very
6 much in agreement. The Board should be able to
7 manage each on a case-by-case basis when there are
8 technology issues.

9 However, I don't think that we can agree to
10 allowing for there to be not full viewing of the
11 Board, the witness and the documents
12 contemporaneously.

13 I think Wes Nichols did a very good job of
14 providing some examples in which if the Board member
15 wasn't fully viewable, you could have a situation
16 where they take a call, or they fall asleep, or they
17 do things that severely violate due process
18 considerations. It couldn't be monitored if you're
19 not viewable on video.

20 I think it's really important, as Ms. Ruwart
21 said from San Francisco, that we do the best we can
22 to model in-person hearings through a remote format
23 for the hearings that are going forward on remote.

24 And I think the biggest concern is
25 uniformity. Due process doesn't look different in
26 different counties, and it doesn't look different on
27 different technology platforms. There has to be
28 uniform due process across the Board, which mandates

1 viewing all parties at all times, all Board members,
2 and being able to hear one another at all times, and
3 being able to discuss in realtime.

4 MS. EVANS: I think, Ms. Robowski, and
5 please, others, correct me if I'm wrong, I think
6 we're all in agreement.

7 What we're stating, though, and that's what
8 Rule 302(a) provides, that there will be an
9 occurrence, for instance, where someone's technology
10 freezes, just the example that was just stated. The
11 parties have a right at that time with the Board to
12 decide they won't continue, right?

13 We're just trying to clearly delineate that
14 equal access and remote hearings consistent with
15 Rule 302(a) is what we're all attempting to achieve.

16 But this new technological world can present
17 challenges on a very good day. And that allows for a
18 decision to be made at that time whether it's
19 appropriate to go forward or not.

20 We're not saying blanketly that all parties
21 should have to stipulate and agree to that.

22 MR. GAINES: If I could. This is Member
23 Gaines. If I could comment.

24 MR. VAZQUEZ: Go ahead, Member Gaines.

25 MR. GAINES: Yeah.

26 Because I think the points stated were good
27 ones. I am worried about the due process aspect and
28 when you start engaging technology that's not

1 operating right, I think you could be dealing with a
2 lot of litigation potentially if it's not handled in
3 the right fashion.

4 So I think our legal counsel ought to be
5 engaged in whatever policy we come up with, and any
6 LTA we send out. We want to make sure the due
7 process aspect is as clear as possible.

8 MS. ROBOWSKI: And this is Breann again
9 from CATA.

10 Just in part of the effort to move towards
11 consensus, as Ms. Evans is helping us do, which I
12 think is really facilitating the discussion, CATA
13 doesn't have an issue when there's a technology
14 concern. I think having the Board be able to address
15 that situation makes perfect sense.

16 Our concern is more when a county adopts a
17 platform that has limitations in its capabilities and
18 features, that won't allow for contemporaneous
19 viewing of the room, the witnesses, all of the Board
20 members and the exhibits at once.

21 So our concern is more, does the platform be
22 able to accommodate those basic due process rights.

23 So that's what my comments were directed at.

24 MR. GAINES: If I could --

25 MS. EVANS: And, Breann --

26 MR. GAINES: I don't want to interrupt. If
27 I can speak next. Thank you.

28 Am I up?

1 MR. VAZQUEZ: Why don't you go ahead, and
2 then we'll get back to Regina.

3 MR. GAINES: Okay.

4 I' not concerned about the cases that are
5 handled the right way by an Appeals Board, I'm
6 concerned about due process scenario, which is not
7 handled the right way, that could turn into
8 litigation.

9 MR. VAZQUEZ: Regina, did you have
10 something?

11 MS. EVANS: Yes.

12 I wanted to just point out to Ms. Robowski,
13 I think there's another section in this discussion
14 where we will address technology. And I hope you
15 will be amenable as we talk about platforms, that we
16 can address that in that section.

17 But for purposes here, if we could get some
18 support and help as it relates to equal access in
19 remote hearings, consistent with Rule 302(a), and
20 being sensitive that when you're in the middle of a
21 hearing and we have a technology challenge, the
22 parties can make the decision that's best in those
23 circumstances.

24 But your bigger issue about platforms, and
25 what the capacity of the platform is, I think we will
26 address that more specifically in the technology
27 section.

28 MS. ROBOWSKI: This is Ms. Robowski.

1 That's certainly fine with us. I apologize
2 if I was jumping ahead. I was focusing on ensuring
3 all parties and AAB members can view and hear each
4 other during the hearing. So I apologize if I was
5 discussing the wrong portion.

6 MS. EVANS: So, Mr. Vazquez, I'm thinking,
7 unless there is a party that is not in agreement on
8 that bullet, we can probably basically state that
9 equal access in remote hearings, I think we need to
10 find some way, Brenda and Ms. Cazadd, to reference
11 Rule 302(a).

12 MS. CAZADD: Yes.

13 MS. EVANS: Come up with some language that
14 appeases that. And I think we can have consensus on
15 that bullet.

16 MS. FLEMING: Duly noted. BOE's Legal and
17 Tax Program are noting it.

18 Thank you.

19 MS. EVANS: And then on the last bullet,
20 Ms. Cazadd, I'm wondering, since we sort of addressed
21 the continuance and other options in the first bullet
22 discussion, that this bullet just focuses in on the
23 fact that we're all in agreement that the public
24 health orders and all the safety requirements will
25 guide our work.

26 MS. CAZADD: Yes, that is correct.

27 MS. EVANS: And unless there's a party in
28 the work group that would like us to do something

1 different, maybe we can close this section out for
2 consensus purposes.

3 And please be mindful that all the other
4 issues that were raised in this area that we didn't
5 come to consensus, that there's an opportunity to
6 continue those discussions as we continue to have
7 work group discussions.

8 MR. VAZQUEZ: It sounds like we have a
9 consensus on that. I haven't heard much from others.

10 So is everybody comfortable just moving on
11 from this item?

12 MR. GAINES: Yes, I am. This is Member
13 Gaines.

14 MR. SCHAEFER: Vice Chair. Yes, sir.

15 MS. STOWERS: Deputy Stowers. I'm ready.

16 MR. VAZQUEZ: You're good?

17 MS. DAVIS: Mr. Chairman.

18 MR. VAZQUEZ: Yes.

19 MS. DAVIS: If we could check with AT&T to
20 see if there are any other public comments at this
21 time before we move forward.

22 MR. VAZQUEZ: Sure. Let's go ahead.

23 MS. DAVIS: AT&T, can you please check to
24 see if there's anybody on the line from the public
25 who would like to make a comment on this item.

26 AT&T OPERATOR: Ladies and gentlemen on the
27 phone lines, if you'd like to make public comment on
28 this item at this time, you may press one, then zero

1 on your telephone keypad.

2 Does not appear we have anyone queuing up at
3 this time.

4 Please continue.

5 MR. VAZQUEZ: Thank you.

6 And, Ms. Davis, we don't have any written
7 comments on this, right? I believe we covered --

8 MS. DAVIS: No. That is correct. We've
9 already covered the one comment we received.

10 I believe you were looking to take a break
11 at this time.

12 MR. VAZQUEZ: Yes. Because I know we're
13 probably holding staff. We went a little longer than
14 we thought here.

15 So what are we looking at, folks? Is
16 25 minutes enough time to get a little bite real
17 quick? Everybody comfortable --

18 MR. SCHAEFER: Vice Chair. That's fine with
19 me.

20 MR. GAINES: Yeah, that's fine. No
21 problem.

22 MR. VAZQUEZ: All right. So we'll -- I'm
23 sorry, who is this?

24 UNIDENTIFIED PERSON: I thought somebody
25 referred to me. I'm sorry.

26 MR. VAZQUEZ: We'll go ahead and take a
27 break right now. We'll call it our lunch break, and
28 we'll give ourselves 25 minutes. And we'll

1 reconvene, let's say, about 12:55.

2 Is that good? Trying to do it right before
3 1:00.

4 (Whereupon the lunch recess was taken.)

5 MR. VAZQUEZ: Did you say, Ms. Davis, you're
6 ready?

7 MS. DAVIS: Yes, sir. I'm here.

8 MR. VAZQUEZ: All right, Ms. Davis. Let's
9 go ahead and reconvene, and then call the next
10 item.

11 AT&T OPERATOR: This is the AT&T operator.
12 I'm going to move you all back into the main. Just
13 count backwards slowly from five, and you'll be live.

14 MS. DAVIS: Thank you.

15 MR. VAZQUEZ: Okay. I think we're ready.

16 MS. DAVIS: Mr. Chairman.

17 MR. VAZQUEZ: Go ahead, Ms. Davis.

18 MS. DAVIS: Okay. We're ready to reconvene.

19 Our next main issue is B, Appropriate
20 Methods for Dealing with Document Submission.

21 Invited work group speakers: four county AAB
22 representatives, one assessor representative, one
23 taxpayer representative.

24 Requirements and protocols for entering all
25 evidence electronically at or before a hearing;
26 timing for electronic submissions, day-of-hearing
27 submissions, protocols on presenting documents for
28 witness impeachment; required platform for document

1 submission and required formats for documents,
2 example, Word, PDF, Excel, etc.; ensuring parties and
3 AAB members can view all documents during hearings,
4 and necessity for simultaneous viewing.

5 MR. VAZQUEZ: Great.

6 So now we have the speakers that we -- as
7 I'm looking at it looks like we have pretty much the
8 same speakers coming back to us.

9 For the County Assessment Appeals Boards we
10 have Ms. Berkman.

11 Now, is Mr. Parker going to do this one, or
12 is it Jennifer Tran on this one? I'm not sure.

13 MS. TRAN: It will be --

14 MR. PARKER: Mr. Chairman, this is Thomas
15 Parker.

16 Ms. Tran will be the primary speaker for
17 this. I will only offer comments if the need arises
18 from more of a lawyer's perspective.

19 MR. VAZQUEZ: All right.

20 And then we have Ms. Marvice Mazyck will
21 follow, and then we'll have Kathy McClellan.

22 And then on the county assessors, same thing
23 here, Don Gaekle.

24 Is -- Don, are you going to take this one,
25 or is it going to go to Ernie?

26 MR. GAEKLE: Ernie is planning on
27 participating on that.

28 This is Don Gaekle, Stanislaus County

1 assessor.

2 MR. VAZQUEZ: Okay. And then --

3 MR. DRONENBURG: Okay. Could you repeat
4 that -- could you repeat that for me? I just got
5 back on. I was late getting back.

6 MR. VAZQUEZ: Oh, okay. Was that Ernie I
7 just heard?

8 MR. DRONENBURG: Yeah.

9 MR. VAZQUEZ: So we're moving into the
10 B item, which is Appropriate Methods for Dealing with
11 Document Submission.

12 And the four bullets here -- you have the
13 four bullets, or you want me to repeat them?

14 MR. DRONENBURG: No, I have everything.

15 MR. VAZQUEZ: Okay. Then we'll go through
16 those four bullets.

17 And then the last person, the taxpayer
18 representative, will be Breann Robowski.

19 So with that, let's start at the top here
20 with Ms. Berkman.

21 MS. BERKMAN: Would you like me to address
22 all four bullets, or just the first one?

23 MR. VAZQUEZ: Let's do all four. Just like
24 we did the last one. I think it worked out good.

25 MS. BERKMAN: Okay. Great.

26 With respect to the first bullet, I will
27 leave that to the counties that are working on remote
28 hearings, or what their clerks have found the system

1 needs are on that.

2 One concern that I do have that I would like
3 to raise in that regard is to the extent I think a
4 lot of the counties working remote hearings think
5 it's necessary to get documents to the clerk prior to
6 the hearing so the clerk can upload them.

7 One concern that comes to my mind is Revenue
8 and Taxation Code 408. Applicants -- 408 was
9 originally intended, I believe, by the Legislature
10 for applicants to get their documents in support of
11 their original roll value, and RTC 1606 and related
12 property tax rule were originally intended to allow
13 an informal exchange of documents of certain types of
14 statutory illuminated information related to Appeals
15 Board hearings.

16 However, there's a case out there called
17 Henderson, where I believe that case was decided
18 wrong. Nonetheless, it's out there. Supports that
19 the applicants can use 408 to get the assessor's
20 hearing case, in case they've worked up for hearing.
21 And that has been sort of a long-running dispute over
22 the last year or two that sometimes comes up.

23 And my concern is that to the extent that
24 for the remote hearings, parties have to submit their
25 documents to the clerk so the clerk can upload them
26 for the remote hearings, I think it would be good to
27 have guidance from the State Board of Equalization
28 that those documents are not subject to 408.

1 Because if they were, that would give the
2 applicant an unfair advantage in remote hearings that
3 they would not have in normal hearings.

4 Because in normal hearings the assessor
5 would be continuing to work up their documents,
6 usually right up to late night before the case or
7 early that morning. And it would be a tool that
8 wouldn't be available to the assessors.

9 And the alternative would be to say that
10 both parties have to serve the documents on each
11 other at the same time they send them to the clerk.

12 But, again, I agree with Carole's prior
13 comments that there should be as much parody as
14 possible between the remote rules and the
15 live-hearing rules.

16 And that's where I think a better approach
17 would be for the Board to say applicants cannot
18 obtain documents submitted to the clerk for remote
19 hearings by a 408 request.

20 In terms of the types of documents, I
21 believe PDF files would be the best way to go.
22 Because they are less easy to manipulate than a Word
23 document or an Excel document. I believe there are
24 times when Boards request that certain documents also
25 be provided to them in Excel format. And that Board
26 should maintain the ability to ask that.

27 But generally speaking, I believe that the
28 documents should go to the clerk in PDF format,

1 unless there's some technical reason why the software
2 won't handle that.

3 And then for that next bullet, definitely
4 all parties and AAB members should be able to view
5 all documents during the hearings. They should be
6 able to easily go back and forth between the
7 documents.

8 There will be inherent issues with screen
9 real estate, both in terms of being able to see your
10 Board members, and your witnesses, and your
11 applicants, and the assessor, at the same time, much
12 less adding documents to it, is going to be
13 inherently difficult.

14 And something that everyone should also keep
15 in mind is that while assessors are likely to be set
16 up with their laptops and a PC large screen, and
17 perhaps some AAB Board members who are in chambers
18 might be set up that way, people working from home
19 and individual taxpayers are much less likely to have
20 that set up.

21 And, therefore, while someone with a
22 professional tax agent had that set up in their
23 office, may not be at a disadvantage as compared to
24 an assessor. Your mom and pop and individual
25 self-represented homeowners are going to be at an
26 inherent disadvantage just due to the lack of screen
27 real estate and familiarity. And that's just
28 something to be aware of.

1 And that concludes my comment.

2 MR. VAZQUEZ: Thank you.

3 With that, we'll move -- so for this next
4 one will be Jennifer Tran, right?

5 MS. TRAN: Yes, that is correct. Thank you,
6 Mr. Chairman.

7 Good afternoon. My name is Jennifer Tran
8 representing the Los Angeles County Assessment
9 Appeals Boards. My talking points will cover all
10 four key points under this item.

11 Effective October 2020 LA County will
12 implement a digital work flow that incorporates
13 efficiency, security, convenience, and the ease of
14 use for all LA County taxpayers.

15 Part of the IT solution, if the
16 implementation isn't off a Document Management System
17 that will facilitate digital evidence collection,
18 collaboration and sharing capabilities between AAB,
19 taxpayers, tax agents and the assessor's office.

20 In addition to using a PC or laptop, the
21 system is mobile friendly, wherein access and the
22 ability to view and upload documents can be done by
23 using any mobile or smart device.

24 Accessible file formats include Microsoft
25 Word, Excel, PowerPoint, PDF, as well as JPEG and PNG
26 for digitized images.

27 Once the application has been scheduled, the
28 applicant and the assessor's office will be notified

1 of their ability to access and upload their digitized
2 hearing-related documents within 72 hours prior to
3 the hearing.

4 For constituents who do not have the
5 technology or resources, they may submit their
6 evidence to AABs at least one week prior to the
7 hearing. So our staff will be able to help them
8 digitize and upload the documents on their behalf.

9 Both 72 hours of electronic upload and the
10 one-week submission of manual evidence will allow the
11 AAB clerk to prepare for the scheduled hearing.

12 Please note that prior to COVID-19, LA
13 County AABs scheduled over 6,600 in-person hearings
14 for both Board and Hearing Officer hearings per
15 month.

16 Once the hearing commences, the AAB clerk
17 will be able to virtually display the evidence
18 submitted into record through Webex, and then share
19 the evidence electronically to all parties through
20 realtime access and view of the documents through the
21 Document Management System.

22 I would like to emphasize that the system
23 also offers full capabilities to flag or identify
24 various document types, which include confidential
25 exhibits or evidence.

26 This online document repository system
27 allows both parties to upload additional or rebuttal
28 evidence during the hearing.

1 Similarly, once the AAB clerk submits the
2 evidence into record, the document will then be
3 shared to both parties.

4 This concludes my comment on this item.

5 MR. VAZQUEZ: Thank you.

6 We will move on to Marvice Mazyck, Chief
7 Deputy Clerk.

8 MS. MAZYCK: Thank you, Mr. Chairman.

9 My name is Marvice Mazyck, and I am
10 representing San Diego County's Assessment Appeals
11 Board.

12 With regard to Item 1, requirements and
13 protocols for entering all evidence electronically at
14 or before a hearing, San Diego County currently
15 requests from all appellants or agents that exhibits
16 and evidence be submitted to the clerk electronically
17 72 hours prior to the start of the hearing.

18 This has worked well for us in terms of
19 processing those documents, or at least uploading
20 them, and making sure that they are correct in terms
21 of the file size, and receiving larger files that may
22 need to be broken down into smaller increments in
23 order for us to receive them and have them uploaded
24 by the time of the hearing.

25 The second bullet with timing for electronic
26 submissions, electronic submissions of evidentiary
27 documents are provided or displayed to all parties
28 during the hearing.

1 We do not penalize for late submission of
2 documents; however, if it is received the day of the
3 hearing, we leave it to the Board to decide whether
4 or not to accept the exhibit.

5 With regard to bullet three, the required
6 platform for document submission, currently we accept
7 various forms, mainly just Word, PDF and Excel;
8 however, we would prefer and would highly recommend
9 to applicants that they provide us with their
10 exhibits in PDF format in order to maintain the
11 integrity of the document.

12 And for bullet four, ensuring that parties
13 and AAB members can view all documents during the
14 hearings, all evidentiary documents are submitted to
15 the clerk, as I said, no later than 72 hours prior to
16 the start of the hearing.

17 We use the shared screen feature in Zoom,
18 which allows all parties in the hearing to view the
19 documents.

20 Also, Zoom has a feature where you can click
21 on a participant list, which will show you all of the
22 participants in the meeting simultaneously while
23 viewing whatever the clerk is showing on the screen.

24 Upon request, we will also exchange
25 exhibits between parties via e-mail. But only once
26 we know that the case is actually going to move
27 forward. So we don't provide that information, or we
28 don't provide that exchange until the case is

1 actually being heard, in the event that there's a
2 potential for reset.

3 Subject to any questions that you may have,
4 that concludes my comments.

5 MR. VAZQUEZ: Thank you.

6 Now we'll move on to Kathy McClellen, clerk
7 from Sacramento County Assessment Appeals Board.

8 MS. McCLELLEN: Hello.

9 On the first bullet point for requirements
10 and protocol for entering all evidence electronically
11 at or before a hearing, evidence and exhibits could
12 be uploaded to the county's secure cloud from the
13 clerk's AAB Web site. All documents will be
14 retrieved by the clerk's office and downloaded to a
15 secure location.

16 Information that needs to be exchanged by
17 parties will be sent by e-mail from the clerk if the
18 file size is small, and larger files will be sent via
19 a secured link.

20 Recipients will be able to download files
21 attached in the e-mails from the secured link.

22 For the next part, the timing for electronic
23 submission, day-of-hearing submission, evidence will
24 be requested to be submitted no later than three
25 business days prior to the start of the hearing to
26 allow for staff time to prepare meeting packets and
27 distribute material to the respected parties.

28 Material is allowed to be submitted up to

1 the start time of the hearing, which I believe might
2 be pursuant to the R&T codes and rules.

3 The clerk will display material on a shared
4 screen that will be presented during the hearing.

5 For required platform for document
6 submissions and a required format for documents,
7 documents will be submitted by file transfer protocol
8 via a link on the Sacramento County's AAB Web site.

9 PDF and Microsoft-type documents are
10 accepted, Word, Excel, PowerPoint, etc. I'm not sure
11 yet about the JPEG or PNG documents. I'm checking on
12 that.

13 We're currently still setting up for our
14 evidentiary hearing, so we're in the process in
15 working with our IT and our Web Site Content Team to
16 work out the details on these things.

17 As far as ensuring parties and AAB members
18 view all documents during hearing, the BlueJean
19 meeting moderator -- we use BlueJean's platform. The
20 BlueJeans meeting moderator shares the presentation
21 screen with meeting participants.

22 Clerk staff will moderate and present all
23 documents during the meeting.

24 The meeting access information and general
25 instructions will be provided to meeting participants
26 in advance in the form of written and electronic
27 notification.

28 And that concludes my comments.

1 MR. VAZQUEZ: Thank you.

2 Now we'll move on to the county assessors.
3 Representing the county assessors we have the
4 Honorable Ernie Dronenburg.

5 MR. DRONENBURG: Yeah. I was listening
6 intently to San Diego's Chief Deputy Recorder for the
7 Supervisors, and she did a good job. She covered the
8 whole thing for us. I don't see any exceptions to
9 what she made in her remarks, so I'm not going to be
10 redundant.

11 MR. VAZQUEZ: Thank you.

12 We'll go ahead and move on to our taxpayer
13 representative, Ms. Breann Robowski, the chair of
14 CATA.

15 MS. ROBOWSKI: Hello. This is Breann
16 Robowski.

17 Addressing each of the points, I think CATA
18 is in agreement that from a practical standpoint,
19 when you're doing remote hearings, your case-in-chief
20 exhibits should be submitted one- to- two days prior
21 to the hearing to allow for the exhibits to be
22 downloaded and organized by the clerk as the Board
23 would require.

24 We do think, however, that it's incredibly
25 important that those exhibits that are submitted to
26 the clerk are not exchanged to the parties, or not
27 provided to the Board any time before those exhibits
28 are actually introduced as part of the hearing.

1 There are various situations, rebuttal is a
2 good example, witness impeachment, witness
3 recollection, that will require realtime submission
4 of exhibits, and additional exhibits to be submitted
5 realtime. We think it's important that your ability
6 to do that is accommodated by the platforms and rules
7 of each counties that are doing remote hearings.

8 To provide a very good example of a
9 situation that you wouldn't necessarily think of, but
10 would certainly require additional evidence or
11 additional exhibits to be submitted. There are times
12 in large hearings and small hearings alike where
13 inadvertently, whether it's the assessor or the
14 taxpayer, some minor mathematical mistake is made, or
15 some -- there's a page missing from the exhibit. You
16 can think on and on about exhibit issues that happen
17 realtime, in here, in person. You would need the
18 ability to correct those exhibits and resubmit them
19 to the clerk. So some really core examples of
20 realtime need.

21 There's also the need to protect
22 confidential exhibits, those that have to be masked
23 from the public, contemporaneous with viewing by
24 everybody that's able to view them, and, of course,
25 not those from the public.

26 In terms of uploading exhibits, when a
27 realtime exhibit needs to be uploaded, there has to
28 be, beforehand, an agreed upon method to get that

1 done efficiently.

2 I like some of the suggestions that were
3 made about using secure links and things for large
4 documents, and using e-mails to the extent that
5 things are smaller in size. I think that that sounds
6 like a good option to be used.

7 In terms of timing, I think I covered that
8 in my comments, one- to- two days before for case in
9 chief, realtime for rebuttal and additional exhibits
10 as needed.

11 In terms of platform, we agree with
12 Ms. Berkman that for several reasons PDF is the best
13 platform to be used. It allows for the protection of
14 the exhibits not to be altered.

15 It will also allow for consistency across
16 the record, as well as it really being a program that
17 many folks are very familiar with and have ready
18 access to the Adobe programs used to create PDF.

19 With one exception, though, that County
20 Boards should be able to request certain exhibits by
21 Excel, by live PDF, or live PowerPoint, etc., as
22 needed. Various situations where the Boards really
23 want to see complex exhibits in Excel as needed, that
24 should be reserved for the Boards to be able to do as
25 needed.

26 In terms of ensuring the parties and AAB
27 members can view the documents during the hearing, we
28 think this is another topic that is very, very

1 important.

2 The parties and the Board should not be
3 limited to viewing the documents that are being
4 shared by the clerk, but instead, should be able,
5 once the exhibit is introduced, to view it at their
6 leisure.

7 So the best way that we think to do that
8 would be creating some sort of shared site format
9 where the exhibit is uploaded to the shared site, and
10 can be downloaded by all participants as it's
11 introduced.

12 And I think that covers our comments on this
13 section.

14 MR. VAZQUEZ: Thank you.

15 And thank you to all the presenters so far.
16 This is good information.

17 Let me turn it to the Members and see if
18 there's any questions or comments before we get into
19 trying to arrive at some kind of consensus here.

20 Members, do we have anybody that wants to
21 weigh in?

22 MS. ROBOWSKI: Chairman, if I might. This
23 is Breann Robowski again from CATA.

24 MR. VAZQUEZ: Sure. Go ahead.

25 MS. ROBOWSKI: We had started a discussion
26 last time, and sort of deferred it to what I
27 understood to be either this section or the next.
28 And if it's the next, then please stop me, and we can

1 discuss it there.

2 But Mr. Parker from LA made an objection to
3 mandatory simultaneous viewing. I think I have
4 shared CATA's concerns before that the documents need
5 to be viewable at the same time that the witness and
6 the entire room, including the Board members, are
7 viewable.

8 And it appeared as though Mr. Parker
9 objected to that. And I just wanted to understand a
10 little bit more about precisely what he's objecting
11 to as we move towards the consensus portion of this
12 particular agenda item.

13 MR. VAZQUEZ: Is Mr. Parker on the line?

14 MR. PARKER: I am, Mr. Chairman.

15 MR. VAZQUEZ: Go ahead.

16 MR. PARKER: The view of Los Angeles County
17 is that we need the flexibility to conduct AAB
18 hearings with the minimum due process required for
19 that type of hearing.

20 If viewing is possible, that's great. But
21 we don't think it's appropriate to be stopped from
22 holding a remote hearing just because the viewing
23 element is not possible.

24 There's no -- there's no case, there's no
25 State Board ruling or regulation that says you have
26 to be able to view -- you have to be able to see the
27 documents, you have to be able to hear what the
28 people are saying, so you can judge and react

1 accordingly and object accordingly as needed.

2 But we don't believe that in terms of
3 minimum due process requirements, that the viewing
4 points, the viewing aspect is mandatory. And we want
5 to be able to, especially given the case workload we
6 have in Los Angeles, to be able to use remote
7 hearings as needed to make sure that taxpayers get
8 their day in proverbial court, and that we get the
9 hearing done, and we've done our job as an AAB.

10 MR. VAZQUEZ: Okay.

11 Is it Ms. Robowski?

12 MS. ROBOWSKI: Yes.

13 MR. VAZQUEZ: Did you -- does that pretty
14 much explain where they're coming from, or did you
15 need more info on that?

16 MS. ROBOWSKI: I understand the statement
17 that Mr. Parker made. I'm wondering if he's
18 reserving the ability for telephonic hearings.

19 And the reason I'm a little puzzled is that
20 most platforms that we've reviewed, and I apologize
21 if we've missed something in our tech review, but
22 would allow for viewing of exhibits and viewing of
23 participants simultaneously.

24 I believe that the clerk from LA referenced
25 Webex. And at least in what we were seeing available
26 online, you would be able to accommodate simultaneous
27 viewing.

28 So I'm just trying to make sure I understand

1 the objection in full. Is the idea that you'd see
2 the document, but not the witness, or vice versa?
3 I'm just trying to understand the details a little
4 bit more so we can formulate a position and move to a
5 consensus if possible.

6 MS. PARKER: Well, I appreciate that,
7 Ms. Robowski.

8 First off, we -- we view what we call
9 administrative hearings. The hearings are referred
10 to in the morning testimony. We view those as the
11 types of hearings that you could do purely
12 telephonically like we're doing this hearing today.

13 Again, stips, recommendations, approving
14 withdrawals, or notifying of withdrawals, reading and
15 facts, you know, findings of fact. All those, even a
16 simple conference telephone call could do, as long as
17 everybody is on the telephone call.

18 That's a very simplistic -- or a status
19 conference. Very simplistic type of hearing.

20 But we -- if for some reason, on what I will
21 call an evidentiary hearing, whether it's a simple
22 real estate value type of appeal, or whether it's the
23 most complex commercial property case known to
24 mankind, if the only problem is that viewing the
25 individuals -- I'm not talking about documents now --
26 but if viewing the individuals is the only problem
27 that cannot be overcome, we don't think that any of
28 the parties are being denied due process.

1 And we feel, at the LA AAB, that we should
2 have the flexibility to proceed with that kind of
3 remote hearing and evidentiary hearings.

4 I hope that clarifies things.

5 MS. ROBOWSKI: Yes. This is Breann
6 Robowski.

7 That definitely does clarify things, and is
8 very, very helpful. I think, unfortunately, that's
9 not something we can consent to with respect to
10 evidentiary hearings.

11 I think administrative hearings, as you
12 suggested, Mr. Parker, potentially could be done
13 telephonic. Because there's not a need for the Board
14 to really be assessing witness credibility or making
15 factual determinations.

16 But for evidentiary hearings, I think the
17 concern of CATA is you have to look at the role that
18 the Board is playing in a broader perspective. The
19 Board is being asked, as a constitutional
20 quasi-judicial agency, to make factual determinations
21 that will then be given great deference in any appeal
22 to the court.

23 So effectively the courts are saying
24 whatever factual determinations the Board makes,
25 outside of substantial evidence to the contrary, or
26 no support of substantial evidence of that
27 determination, we accept the factual determination
28 that the Board has made.

1 And there's quite a lot that we're asking
2 the Board to do when we ask them to make those
3 factual determinations. And we think it's part and
4 parcel that the Board be able to assess witness
5 credibility when they're making those determinations.

6 And we fear when you can't see the witness
7 in any evidentiary setting, but yet you're asking
8 your Board members to make factual determinations
9 upon which the court and all participants will give
10 great deference in appeal, you aren't providing due
11 process throughout the procedure.

12 And so we think for evidentiary hearings, if
13 you can't see both the witness and the exhibits,
14 along with the Board members, you aren't affording
15 due process to that hearing format.

16 MR. PARKER: I understand --

17 This is Thomas Parker from Los Angeles.

18 I understand where you're coming from. I'm
19 not sure what else I can tell you or the Board at
20 this moment.

21 MR. VAZQUEZ: Okay.

22 MS. EVANS: Mr. Vazquez, if I may.

23 MR. VAZQUEZ: I think I heard -- was that
24 Regina?

25 MS. EVANS: Yes.

26 MR. VAZQUEZ: Go ahead.

27 MS. EVANS: There are other parties at the
28 table. I'm just curious if we could hear from them.

1 MR. VAZQUEZ: Sure.

2 MS. EVANS: Ms. -- I think Ms. Mazyck,
3 Ms. Tran, Ms. Berkman, I'd love to hear -- or
4 Ms. Evans.

5 MS. BERKMAN: This is Marcy Berkman.
6 I agree with Breann's position.

7 MS. EVANS: I'm sorry, Marcy. I didn't hear
8 you.

9 MS. BERKMAN: Hi, this is Marcy Berkman.
10 I agree with the position that Breann has
11 articulated.

12 MS. EVANS: Thank you.

13 Others?

14 MS. MAZYCK: This is Marvice with San Diego
15 County.

16 I also agree that in terms of administrative
17 items, it would be beneficial to be able to move
18 forward without video.

19 However, with evidentiary items, I think
20 that it would be -- it would help all parties
21 involved if video was available.

22 MS. EVANS: Thank you.

23 MS. TRAN: This is Jennifer Tran from LA
24 County.

25 We understand the need for visual
26 representation, as well as the ability to view the
27 evidence in realtime during the hearing. However,
28 there may be constituents who do not have the

1 technology resources such as a webcam to be able to,
2 you know, present themselves, to show themselves to
3 the Board and the assessor's office representative
4 during the hearing.

5 I just want to mention that we do have
6 designated areas where it is fully conference, web
7 conference or virtual-hearing ready, or have the
8 necessary technological equipment needed.

9 And our Board members will be fully equipped
10 with laptops, with built-in camera and extra monitors
11 for bigger screens. So to be able to view the
12 evidence clearly during the hearing

13 And I just wanted to address one more thing
14 regarding CATA's concern to make sure that evidence
15 is shared during the hearing.

16 Our Document Management System that is
17 currently being developed will have the protocols and
18 security to make sure, you know, this will, you
19 know -- that the clerk will have full administrative
20 access to only share the evidence to all parties
21 during the hearing.

22 And like I mentioned earlier, upload of new
23 documents and rebuttal evidence will -- is available
24 during the hearing.

25 And just to provide additional security,
26 each record or application within this document
27 repository will have a full audit trail of whoever
28 access, and the date stamp of when it was last

1 accessed, or document was uploaded into the system.

2 MS. EVANS: Thank you.

3 MS. MAZYCK: Regina.

4 MS. EVANS: I just have to apologize. The
5 comment made by Mrs. Robowski related to being able
6 to view all parties, can you restate your position
7 again?

8 MS. ROBOWSKI: Yes.

9 I think the position is with respect to
10 administrative hearings, telephonic formats may work.

11 Evidentiary, we believe that it would need
12 to be by video, and that it's important that you be
13 able to simultaneously view, not only the witness,
14 but the evidence, as well as the Board members.

15 And the real crux of that is the Board's
16 ability to assess witness credibility in making their
17 factual determinations. And without that, due
18 process cannot be afforded.

19 MS. MAZYCK: Regina, this is Marvice from
20 San Diego County.

21 Can I just ask, as a caveat to that, would
22 it be possible to include something where if -- and
23 maybe this is actually for CATA.

24 If all parties are in agreement that they
25 are willing to move forward without video, is that
26 acceptable?

27 MS. EVANS: I think that's a good comment.

28 But before we get there, I just want to ask

1 Tom Parker a question if possible.

2 MR. VAZQUEZ: Go ahead.

3 MR. PARKER: I'm here, ma'am.

4 MS. EVANS: Tom, I'm just wanting to make
5 sure I appreciate.

6 Do I hear you and Ms. Tran giving us two
7 different perspectives for LA County, or are you
8 saying the same thing?

9 MR. PARKER: Ms. Tran is trying to quite
10 properly emphasize the degree of technological access
11 that LA County plans to give to individuals,
12 especially in terms of documents. Which are
13 extremely important in terms of the record of the
14 hearing, and the basis for whatever decision comes
15 out of that hearing.

16 So I was focusing more on the general due
17 process position of Los Angeles County AAB and trying
18 to explain the basis for that.

19 And Ms. Tran was following up in the same
20 vein from the practical, operational, planning and
21 technological end, in making sure that the Board
22 knows what we are doing to try and make sure that the
23 important access that is required by due process is
24 given to everyone.

25 MS. EVANS: Thank you.

26 Just one additional follow-up question.

27 So Ms. Tran communicated, if I heard her
28 correctly, that from the seat she sits in, when it

1 comes to evidentiary matters, that having the ability
2 to see and view all parties is important.

3 And I'm not putting words into her mouth,
4 but I think I heard some agreement as it related to
5 all other parties, but yourself, for evidentiary
6 matters.

7 Or did I misunderstand that?

8 MR. PARKER: I hate to put words into her
9 mouth, I didn't understand her to be saying quite
10 that.

11 MS. EVANS: I'll go back to Ms. -- I'm
12 sorry. I'll go back to Ms. Tran.

13 What I was just stating, Tom -- I'm sorry,
14 Mr. Parker. I thought I understood everybody to
15 state Ms. Mazyck, the representative from Sacramento,
16 and I know the name I have on my paper is not
17 accurate, as well as Ms. Berkman, and I thought I
18 heard Ms. Tran state that for evidentiary matters, it
19 is important that all parties should have the ability
20 to view and see each other in the hearing.

21 And, yes, we all understand that things can
22 occur that just make it not possible. But then
23 parties have to address that on a case-by-case basis.

24 But overall, that's our objective going
25 forward.

26 Did I hear that correctly, Ms. Tran?

27 MS. TRAN: Hi. This is --

28 MR. PARKER: I think that was Ms. McClellan

1 who said that from Sacramento. And I'll advise her
2 to correct me if I'm wrong.

3 MS. EVANS: Yeah. I -- I was asking
4 Ms. Tran that question.

5 MS. TRAN: Hi this is Jennifer Tran.

6 So basically what I was trying to refer to
7 is that we understand the need to be able to see, you
8 know, the parties during the hearing. However, we
9 should not restrict or disqualify those taxpayers who
10 may have IT resource challenges, such as, you know,
11 they may have an old computer or an old version
12 laptop that doesn't have a built-in camera.

13 However, we are accommodating such needs for
14 LA County, whereas we do have designated areas that
15 are fully equipped for web conferencing or virtual
16 hearings.

17 I hope that clarifies my statement earlier.

18 MS. EVANS: Understood.

19 Mr. Vazquez, I don't think I have any more
20 questions on that issue.

21 MR. VAZQUEZ: Thank you.

22 Member Gaines or Vice Chair Schaefer, is
23 there any other comments or questions?

24 MR. GAINES: I do, if I could. This is
25 Member Gaines.

26 Is that all right?

27 MR. VAZQUEZ: All right.

28 MR. GAINES: Yeah.

1 I've just got concerns about a hearing that
2 doesn't have any video or viewing aspects to it. And
3 I just do not think you'd be treated in a fair
4 fashion if it was just a teleconference call.

5 And because it is quasi-judicial, I think
6 that some of these cases could be very, very
7 important. And I just want to make sure that people
8 are treated with the same level of due process.

9 And, you know, I keep thinking of a trial
10 attorney making his case to a jury over the phone.
11 And you're just not going to get the same impact.
12 There's no way.

13 And some of these cases, I think, could be
14 million-dollar decisions. And to not treat it at the
15 same level, in my view, is just a mistake.

16 So I think there should be the video aspect.
17 And I would also say the in-person hearing also. But
18 if we're just talking about technology right now, I
19 think that video ought to be included.

20 Thank you.

21 MR. SCHAEFER: This is Vice Chair Schaefer.
22 I would second Member Gaines' views.

23 MR. VAZQUEZ: Okay. So at a bare minimum,
24 it sounds like --

25 MS. STOWERS: Ms. Stowers here.

26 MR. VAZQUEZ: I'm sorry. Ms. Stowers, go
27 ahead.

28 MS. STOWERS: Yes. I'm here.

1 I'd like to say that definitely in order to
2 have a meaningful and timely hearing, especially when
3 it comes to evidentiary hearing, that you should have
4 a video aspect of that.

5 But what I'm hearing from LA County from
6 Ms. Tran is that at least LA County is in the process
7 of making arrangements for those taxpayers who do not
8 have the technology to have video, they will have a
9 virtual video room for them to come to so that their
10 due process will be carried out.

11 So I just kind of wanted to reiterate what I
12 hear from LA. They've gone beyond. They recognize
13 that some taxpayers may not have the resources, so
14 they are providing it for them.

15 I don't think that this Board can mandate
16 for any county to do that. But I do commend LA
17 County for taking an added step.

18 MR. PARKER: This is Thomas Parker from Los
19 Angeles.

20 I think we relate to the latest comment, and
21 I certainly do reiterate that we are going out of our
22 way to create a place with all the necessary
23 equipment and assistance for individuals.

24 I would also just throw a rhetorical
25 question out there to make a point, which is, if you
26 have a -- if you have a visually-impaired AAB Board
27 member, even in an in-person hearing, that AAB member
28 is not going to be able to visually view the

1 witnesses and make a determination about the
2 credibility of that witness.

3 That visually-impaired AAB member is going
4 to rely on, say, real documents, their ears, the tone
5 of the voice of the witness, and make whatever
6 credibility conclusions they ultimately reach.

7 I raise this only to make the point that
8 there's more than one way to determine credibility of
9 witnesses. And being able to see them, while nice
10 and convenient, and the very common way to do it, is
11 not the only way.

12 Thank you.

13 MR. VAZQUEZ: Thank you.

14 So it sounds like, at least from the
15 Members, and even some of the panelists, that the
16 No. 1 priority would be at least get a video if we
17 can't do something in person, is what I'm hearing.
18 So I'm not sure there's a consensus from all the
19 parties.

20 MR. GAEKLE: Chair Vazquez, this is Don
21 Gaekle, president of CAA.

22 I just wanted to comment that as a -- as an
23 assessor/appraiser and participant in Board hearings,
24 not so much anymore, but in the past, I would
25 certainly want, in a virtual hearing, to have video
26 component, to be able to see documents, to be able to
27 see the participants.

28 However -- and I think all Appeals County

1 Boards doing virtual hearings should be set up to
2 accommodate all of that.

3 However, and I think I heard it from
4 San Diego County Appeals Board that, you know, should
5 there be a technological issue of some kind or a
6 video failure, I think that the Board and the
7 participants in a particular hearing should have the
8 ability to make a judgment at that time whether
9 they're willing to continue.

10 Or as we previously discussed in another
11 section, if the hearing would be continued to a later
12 date, or some other action taken.

13 But I think it's important that in a basic
14 set up and going in, that video, audio, ability to
15 see all participants, ability to see all
16 documentation, should be the set up that everybody is
17 striving to use.

18 Thank you.

19 MR. VAZQUEZ: Mr. Gaekle, so is it fair to
20 say -- I know you represent all counties, and I'm
21 thinking, when you're representing the small
22 counties, is it fair to put that on them? I'm
23 wondering if they have that capability with the
24 video.

25 MR. GAEKLE: Well, I'm saying if you're
26 putting on virtual hearings, I don't think it should
27 be a requirement that you have virtual hearings.

28 As a matter of fact, my own county is not

1 doing virtual hearings right now. We're doing
2 in-person hearings with social distancing.

3 We are -- our clerk is discussing the
4 possibility of virtual hearings now because some
5 taxpayers are requesting that capability.

6 I think for a lot of the smaller counties,
7 you know, that their appeal load is significantly
8 smaller in most cases than the larger counties that
9 are participating here today. And I suspect that
10 most of them will be planning to proceed with
11 in-person, socially-distanced hearings.

12 But if they're going to have virtual
13 hearings, yes, I think they should have video
14 component, and the ability for all participants to
15 see the Board members, the assessor representative,
16 the appellant.

17 And, yes, I think I can go out on a limb
18 that far to say if they're having virtual hearings,
19 they should do that, but in no way should they be
20 required to have virtual hearings.

21 MR. VAZQUEZ: Well, what if we said that if
22 they can't do the virtual hearings, that it would
23 have to be in person like you mentioned, you know,
24 with social distancing and the like.

25 MR. GAEKLE: Well, I think individual
26 counties will make that -- will make that choice.

27 But I think why we're talking here today is
28 to try to set up standards for if the county is

1 participating in virtual hearings.

2 MR. VAZQUEZ: Right. So if they are doing
3 virtual, it should have that video component to it
4 basically?

5 MR. GAEKLE: Yes.

6 MR. VAZQUEZ: Okay.

7 Any other --

8 MR. GAEKLE: With the caveat that the
9 parties to a particular hearing can make a
10 determination if there's something that doesn't work
11 out at that time.

12 MR. VAZQUEZ: Okay.

13 Any other comments from other members?

14 MS. EVANS: Mr. Vazquez, I'm wondering if
15 there's any consensus in some of these areas.

16 MR. VAZQUEZ: That's what I was going to get
17 to. It sounds like now, after listening to
18 Mr. Gaekle, that I'm wondering if it's fair to say
19 that there's a consensus that if you're doing the
20 virtual hearing, they have to have that video
21 component to it.

22 MS. STOWERS: Chairman Vazquez.

23 MS. EVANS: I'm wondering if --

24 MR. VAZQUEZ: Yes. Go ahead, Ms. Stowers.

25 MS. STOWERS: Could you add on there with
26 respect to evidentiary hearings, but not so much for
27 procedural hearings?

28 MR. VAZQUEZ: Sure.

1 MS. STOWERS: I do believe the parties
2 agreed to that.

3 MR. VAZQUEZ: Sure.

4 MR. GAEKLE: Yeah. This is Don Gaekle.
5 I would agree with that as well.

6 MR. VAZQUEZ: Okay.

7 MS. EVANS: I think that's a good -- I think
8 that's a good point by Ms. Stowers.

9 I'm wondering, Mr. Vazquez, Ms. Mazyck from
10 San Diego was offering up a recommendation for us to
11 consider. Is it worth hearing from her at this time
12 as it relates to this issue?

13 MR. VAZQUEZ: Sure.

14 What was the recommendation, Ms. Mazyck?

15 MS. MAZYCK: This is Marvice Mazyck.

16 I think Mr. Gaekle actually referenced it.
17 Wherein if all parties are in agreement, if there is
18 a technical issue, or for some reason video is not
19 available; however, all parties involved are in
20 agreement, they would like to proceed with the
21 hearing, that they would be able to do so.

22 [Inaudible voices.]

23 MR. VAZQUEZ: Who is that? I'm hearing
24 somebody in the background there.

25 MR. PARKER: That was what San Diego
26 Assessor's Office was going to agree with. That you
27 can waive it if both parties agree.

28 MR. VAZQUEZ: Okay.

1 MS. EVANS: What about everybody else,
2 Mr. Vazquez?

3 I'm just curious if we're capturing what the
4 rest of the work group is willing to embrace,
5 understanding that we're trying to get to consensus.

6 MR. VAZQUEZ: Do we have anybody else out
7 there that wants to weigh in?

8 MR. YEUNG: Yes. This is David Yeung,
9 Director of the Property Tax Department.

10 If I may just add, I think the issue is a
11 little bit more basic than this. I don't know if
12 there's much disagreement with should there be a
13 video component. I think the answer to that is yes.

14 I think the question is, must there be a
15 video component. If there's no video component, does
16 that impede due process to the point where it's no
17 longer -- I mean, it violates due process.

18 If both sides agree to it, then I guess
19 that's not an issue. But if one side disagrees with
20 it, the question comes back, is that -- is that
21 enough?

22 I mean, I guess the -- if it's not enough,
23 then you can always ask for a continuance, or -- or a
24 continuance of the hearing.

25 But I think Mr. Parker's question is, the
26 lack of a video component is not enough violation of
27 due process to basically say the hearing is -- is --
28 is not valid.

1 MS. EVANS: I think we had some Board
2 Members kind of express some concerns, Mr. Yeung --

3 MR. YEUNG: Yes.

4 MS. EVANS: -- if that's safe. I think
5 Mr. Gaines in particular.

6 MR. YEUNG: Right.

7 MS. EVANS: So I --

8 MR. SCHAEFER: This is Vice Chair
9 Schaefer.

10 MR. VAZQUEZ: Go ahead, Mr. Schaefer,
11 Vice Chair.

12 MR. SCHAEFER: I'm concerned that we have
13 such different districts.

14 Your district, Mr. Chair, is LA and Ventura
15 County. And those are humongous groups, large,
16 millions of people.

17 Mr. Gaines, Member Gaines has lots of small
18 counties, as does Ms. Cohen. And in these smaller
19 counties we've got to be very careful that we don't
20 adopt rules that are going to be very difficult for
21 the small counties, or are going to infuriate some of
22 them from stuff they've been doing in the past that
23 seems to work pretty well.

24 I just want us to always keep that in mind.
25 Thank you.

26 MR. VAZQUEZ: No, I agree.

27 That was my question to Don Gaekle, you
28 know, when we came out. I was trying to get him --

1 since he represents all small, medium, and large
2 counties --

3 MR. SCHAEFER: Yes.

4 MR. VAZQUEZ: -- if there was a consensus.

5 And I thought I heard -- unless I misheard.
6 I thought I heard from him that if they're going to
7 have them, they should have a video component.

8 But then I guess then I'm hearing David, our
9 staff, saying that does that mean they have to? I
10 guess that question of "must" in terms of a legal
11 term.

12 MS. EVANS: Yes. I thought -- Mr. Vazquez, I
13 thought that issue was previously addressed in your
14 comments, Ms. Stowers' comments, as well as in
15 Mr. Gaekle's comments, and I think even Ms. Mazyck
16 when she offered us her suggested language.

17 And I guess the real question is, are there
18 any parties who are on the work group, or any Board
19 Members, that sort of have concerns about what's
20 being proposed?

21 MR. GAINES: This is Member Gaines. If I
22 could just reiterate.

23 I -- seems to me that the taxpayer ought to
24 have the flexibility on deciding whether they would
25 want a hearing over a teleconference versus video.
26 But I don't think it ought to be open-ended.

27 If a constituent wants a video hearing, I
28 think that the county ought to oblige and do that.

1 I think there's so many situations where
2 there can be confusion as to even who is speaking in
3 a teleconference.

4 You know, we suffer from that problem here
5 in trying to take public testimony and trying to
6 clarify who said what. And I just think that there's
7 so much more clarity, and would better satisfy the
8 requirements of due process, the way I view it at
9 least, in having that video aspect.

10 MS. EVANS: Mr. Gaines.

11 MR. VAZQUEZ: Go ahead, Ms. Evans.

12 MR. GAINES: Yes.

13 MS. EVANS: Mr. Gaines, just so I'm clear,
14 are you saying that you believe the video conference
15 option should be available for both administrative
16 and evidentiary hearings, or are you speaking
17 specifically to evidentiary hearings?

18 Because I think we hear the work group
19 making a distinction.

20 MR. GAINES: I think both. Yeah, I think
21 both. Yeah.

22 I think there could be circumstances that
23 have already been described where maybe someone
24 doesn't have adequate video. And maybe the lighting
25 is not right. Maybe the volume is not right.

26 So maybe you're not getting the right
27 evidence. Maybe the case would not be heard in a
28 fair matter without having the right standards, which

1 is what we're really meeting about. What are the
2 standards in terms of having a high enough quality of
3 video conference.

4 But that would also, you know, apply to a
5 teleconference. But, you know, if you have a
6 taxpayer that says, "Hey, I'm comfortable with a
7 teleconference," I think that's fine. But I don't
8 think the jurisdictions should dictate to the
9 taxpayer on how that's going -- how they're going to
10 present their case.

11 MS. EVANS: I'm curious -- that's an
12 excellent point, Mr. Gaines.

13 I'm curious to some of the representatives
14 on the work group, how do you hold administrative
15 hearings now that may not be by video, and how does
16 the taxpayer agree or participate?

17 Maybe you can give us some perspective of
18 how that works today, even before the pandemic, I
19 would think.

20 MS. McCLELLEN: This is Kathy McClellen from
21 Sacramento County.

22 We have had several stip-agreement types of
23 hearings. And we always -- I mean, the taxpayer, the
24 agent are notified of this, and we do it all by
25 teleconference. And we don't -- we don't say
26 anything about it being by video. We do tell them
27 it's a teleconference.

28 And they have every right to call in. We

1 give them the information. And they have thus far
2 have all declined to be a part of it. And so it's
3 just been between the Appeals Board and the
4 Assessor's Office.

5 So we haven't had any issues or requests for
6 video conference, or any negative feedback, or, you
7 know, that they disagreed to hold a teleconference,
8 or that they requested the video conference, or an
9 in-person hearing.

10 MS. EVANS: Thank you.

11 Are there others in the work group that
12 could weigh in and just give us some perspective
13 about real life and procedural matters?

14 MS. BERKMAN: This is Marcy Berkman.

15 In Santa Clara County many of the types of
16 things that is sounds like other counties have their
17 Appeals Board handle, our local rules delegate to the
18 clerk to handle administratively.

19 So, for example, postponements of hearing
20 dates, processing withdrawals with the exception of
21 two situations, that provides in our local rules, and
22 such things that many other counties handle their
23 AABs, our locals delegate to the clerk, so that
24 there's no need for an administrative hearing.

25 For our stipulations, the notice of hearing
26 lets the applicant know that there's, you know -- the
27 Board will be considering the stipulation on a
28 particular day. And that they are able to attend the

1 live, in-person hearing if they want to, but that
2 it's not required.

3 The parties almost never bother to come to
4 the stipulation hearing on the value stipulations.

5 And so what the Board does is it reviews
6 them. And if it approves them, it waves the
7 appearance of the parties.

8 And in the event that there's additional
9 questions and information they need before approving
10 the stipulation, they'll let the assessors know, and
11 also put on the record that they need a certain
12 amount of more back-up information.

13 And on rare occasions on a very complex
14 matter, the Board might continue a hearing to another
15 date and ask that both parties appear to ask their
16 questions and provide some more information they
17 needed.

18 But mostly, 99 percent of the stipulations
19 are just live, in person for the Board, and the Board
20 waives the appearance of the parties.

21 So we have far fewer of the
22 administrative-type hearings that some other counties
23 might find appropriate to do telephonically or via
24 video.

25 From my experience as a litigator in
26 superior court, superior courts will often conduct
27 status conferences, or prehearing conferences where
28 one party or the other opts to appear telephonically.

1 That's totally up to them. They sign up for court
2 call if they want to do that. And I think it works
3 just fine for that process.

4 As a former big law litigator, I was always
5 trained that it's always to your client's advantage
6 to be there in person. But it is certainly an option
7 to appear by court call. And it seems to work well.

8 Sometimes the person on the phone doesn't
9 hear as well as the other person, so it's a less
10 clear view of what's going on. But for the
11 administrative-type hearings, I see courts use that
12 all the time.

13 MS. EVANS: Thank --

14 MR. PARKER: This is Tom Parker from Los
15 Angeles.

16 My experience is much the same as Marcy's.

17 And LA County AAB for years now has been
18 doing those administrative hearings with little or no
19 participation from the parties, because they have
20 agreed to the value in the case of a stipulation or a
21 recommended value or a withdrawal of the appeal.

22 So the parties for those kinds of
23 administrative hearings, the parties, for the most
24 part, see little or no need to show up just to see
25 happen what they know is going to happen.

26 And as Marcy said, in superior court, status
27 conferences, trial setting conferences, those sorts
28 of things, they are done by telephone.

1 MR. GAINES: Question, if I could.

2 Member Gaines.

3 MR. VAZQUEZ: Go ahead.

4 MR. GAINES: Thank you.

5 I would like to hear from Breann Robowski if
6 she's still on.

7 MS. ROBOWSKI: I am, yes.

8 MR. GAINES: Yeah. Could you just express,
9 you know, what your thoughts are on this issue?

10 MS. ROBOWSKI: Sure.

11 I think for administrative hearings, the
12 bulk of them could be done telephonically, without a
13 video component.

14 I can't imagine situations where what seems
15 like a routine value recommendation turns into
16 something that requires evidence to be submitted to
17 the Board, or further argument required for the Board
18 to fully understand and vet the issues.

19 But I think, by and large, these things
20 could be conducted telephonically.

21 MR. GAINES: Okay. So can you clarify that?
22 Does that mean that the taxpayer does not get the
23 choice? Are you comfortable with the taxpayer not
24 getting the choice in those cases?

25 MS. ROBOWSKI: I think so long as it's
26 nonevidentiary.

27 If, for example, valuation recommendation
28 takes a turn that the parties aren't anticipating,

1 and the Board would like to hear evidence before
2 making a decision, then a video component becomes
3 very important, because you're defending that value
4 recommendation.

5 MR. GAINES: Okay.

6 MS. ROBOWSKI: And evidence will be
7 submitted.

8 But nonevidentiary, I think telephonic is
9 accurate.

10 MR. GAINES: Okay. Very well. I'm
11 comfortable with that. I just wanted to make sure
12 the taxpayers are protected through the process. And
13 CATA is dealing with them every day, so I -- I'm
14 comfortable with that.

15 Thank you.

16 MS. ROBOWSKI: Yeah. And I very much
17 appreciate that.

18 I did want to just clarify our position on
19 the evidentiary hearings, if that's okay. But I'll
20 pause to see if that's the appropriate course the
21 Board would like to take.

22 MS. EVANS: I'm wondering --

23 Thank you, Breann.

24 I'm wondering, Mr. Vazquez, based on even
25 Mr. Gaines' follow-up question, it sounds like we
26 could probably get to some level of a consensus on
27 the administrative piece.

28 But on the evidentiary piece, there's

1 probably some work that we need to still do.

2 And I'm just wondering if we should decide
3 to table this to our next meeting, and maybe look at
4 the items in the section where there may be some
5 opportunity for consensus.

6 MR. VAZQUEZ: Well, you know, when you bring
7 that up, I was going to ask, at least from the
8 presenters, do any of them feel like there may be a
9 consensus that they want to at least put it out on
10 the table and see if everybody is in agreement with?

11 MR. PARKER: Well, Mr. Chair, this is Thomas
12 Parker --

13 MR. VAZQUEZ: Yes. Go ahead.

14 MR. PARKER: -- from Los Angeles.

15 I perceived -- and I hope I'm correct --
16 there is consensus upon submitting documents
17 electronically prior to the remote hearing
18 commencement. I'm hearing either 72 hours or 48
19 hours from the testimony today.

20 I think there would be consensus about
21 allowing rebuttal documents to be entered into the
22 remote hearing as the side seeking to introduce those
23 rebuttal documents believes it's appropriate to do
24 so. I hope I'm right about that.

25 I think as well that -- I think there's
26 consensus on the idea that the documents submitted in
27 advance by the parties in a remote hearing would not
28 have access to the record, to the documents of the

1 other side until the commencement of the hearing.

2 Although one wrinkle there would be as the
3 party seeking to introduce its case-in-chief
4 documents introduces its document.

5 And I think there could be consensus there.
6 But I'm glad to be educated if I'm wrong.

7 MR. VAZQUEZ: Okay.

8 How do the other members feel about at least
9 those -- and I think I agree. I think I was kind of
10 hearing the same thing on the hours.

11 It sounds like there's definitely consensus
12 to 48 hours, and there may be for 72. I wasn't sure
13 if people were comfortable with 72 hours prior.

14 MS. MAZYCK: This is Marvice Mazyck from San
15 Diego County.

16 We are in favor of 72 hours prior to the
17 start of the hearing for electronic submission of
18 documents. However, I think it would be agreeable as
19 well that we have those documents that are submitted
20 to the clerk via U.S. mail at least a week in
21 advance.

22 MR. VAZQUEZ: Anybody else want to weigh in
23 on that?

24 MS. TRAN: Yes. This is Jennifer Tran with
25 LA County.

26 I concur where the 72 hours electronic
27 submission of evidence prior to the hearing. And for
28 paper or manual evidence, for those to be submitted

1 to AAB at least one week prior to the scheduled
2 hearing.

3 MR. VAZQUEZ: Okay. Anybody else?

4 MS. ROBOWSKI: This is Breann from CATA.

5 MR. GAINES: Question for clarification,
6 please.

7 MR. VAZQUEZ: Sure. Go ahead.

8 MR. GAINES: Go ahead, Breann.

9 MS. ROBOWSKI: I think that in addition to
10 the items that we're discussing, there needs to be an
11 ability to add exhibits as the need comes up. So
12 it's not limiting that simply to rebuttal exhibits,
13 but things like correcting errors in exhibits,
14 impeaching witnesses, those sorts of things should be
15 layered into this recommendation.

16 In terms of timing, I think that 72 hours is
17 a big shift from where we currently sit. Many
18 different members from the working group have stated
19 that we should be mirroring as closely as possible
20 what happens in person. And we know from those
21 hearings you simply pull out your exhibits as they're
22 introduced.

23 So I think that 48 hours for the bulk of the
24 exhibits would be as early as we can do, with a
25 strong preference for the night before.

26 I do worry a little bit from a legal aspect
27 that requiring printed documents a week before, but
28 electronic 72 or 48 hours, puts smaller taxpayers at

1 a disadvantage. Since those are likely the taxpayers
2 to be using the print model.

3 I think there are situations where large
4 taxpayers will have complex -- complex exhibits, and
5 they'd want to submit those as well with tabs and
6 binders and those things. And a week before simply
7 isn't always doable.

8 So I guess taking a step back, I think there
9 needs to be some flexibility on the timing depending
10 on the case and the issues.

11 And the last thing I'll say is I think it's
12 incredibly important that there not be an exchange of
13 exhibits at the beginning of the hearing, but rather,
14 again, as Mr. Parker recognized, some parties were
15 saying it has to be as things are introduced and no
16 sooner than that.

17 MR. VAZQUEZ: Okay.

18 Anybody else?

19 MS. McCLELLLEN: This is Kathy McClellen,
20 Sacramento County.

21 I'm prepared to agree with the 72-hour
22 electronic submission, but have not had a chance to
23 discuss with staff on the U.S. mail submit also. But
24 in agreement with the 72 hours.

25 MR. VAZQUEZ: Anybody else?

26 How about -- actually, I'm going to ask
27 Brenda, our Executive Director, if she would weigh in
28 on this as well.

1 MS. EVANS: Before we get comments from
2 Brenda, Mr. Vazquez --

3 MR. VAZQUEZ: Sure.

4 MS. EVANS: I was wondering -- it would help
5 me -- I don't know if it would help the rest of the
6 Board Members. The 72-hour requirement, is there
7 anything like that currently out there now? For some
8 reason I recall some counties require that today.

9 Can anybody speak to that?

10 MS. MAZYCK: Yes. This is Marvice Mazyck
11 with San Diego County.

12 We currently request that exhibits or
13 evidence be submitted to the clerk electronically
14 72 hours prior to the start of the hearing. However,
15 as I stated before, we don't penalize for late
16 submission of documents.

17 However, if it is submitted the day of the
18 hearing, then the Board will decide whether or not to
19 accept the exhibit.

20 MS. EVANS: And, Ms. Mazyck, does this just
21 apply to your remote hearings, or does this apply to
22 your standard hearings that were held in person?

23 MS. MAZYCK: This applied only to the remote
24 hearings.

25 MS. EVANS: What was your requirement prior
26 to remote?

27 MS. MAZYCK: It was done during the hearing.

28 MS. EVANS: Done during the hearing.

1 And then could you just share with us why
2 the 72 hours? I'm sure there's some rational and
3 reasonable basis for that decision.

4 MS. MAZYCK: Mainly for what we would
5 consider processing, uploading the documents,
6 ensuring that the correct documents have been
7 received.

8 Some of the file sizes are large, and
9 depending on the amount of items that we have on an
10 agenda, if we have, say, potentially 200 cases on an
11 agenda, that's potentially 200 sets of evidence that
12 we could receive. So that gives us enough time to
13 make sure that we upload and properly process all of
14 those evidentiary documents for viewing by the Board
15 and all parties involved.

16 MS. EVANS: Thank you.

17 Others?

18 MR. GAINES: Could I comment?

19 MR. VAZQUEZ: Sure.

20 MR. GAINES: If you're finished.

21 MR. VAZQUEZ: Go ahead.

22 MS. EVANS: I was hoping to hear from other
23 parties. But if Mr. Gaines is asking questions along
24 the same lines, I'm comfortable.

25 MR. GAINES: Yes, I am. I think your
26 questions are good.

27 And I just wanted to get some input, if we
28 could, from Don Gaekle on that very issue that

1 Ms. Evans brings up in terms of, you know, what are
2 the timeframes for a virtual meeting. And then what
3 were they prior to virtual meetings.

4 MR. GAEKLE: Well, I can only tell you --
5 this is Don Gaekle, Stanislaus County assessor.

6 I can only tell you what our past practices
7 have been.

8 Again, we have not started -- haven't done
9 any virtual hearings, so I can't comment on that.

10 At one time our clerk of the Board required
11 that we submit our written presentations seven days
12 in advance. And that was for in-person hearings.

13 The unfortunate part is they didn't require
14 the same thing of the appellant. And eventually we
15 stopped that for a couple of reasons.

16 One, we think it's clear that the Board is
17 only to consider information that they receive at the
18 hearing. And the Board was having a week to look
19 over our documents, and, in fact, we thought it was a
20 benefit to us, but we didn't think it was very fair
21 to the taxpayer.

22 And so we changed, and we submit our
23 documents at the hearing so the Board members don't
24 have a chance to see it ahead of the actual
25 hearing.

26 MR. GAINES: Mm-hm.

27 MR. GAEKLE: And requiring submittal three
28 days in advance for electronic or virtual hearings

1 would be a change of our practice.

2 MR. GAINES: Okay.

3 MR. GAEKLE: But, you know, I'm assuming
4 that what the clerk is doing is assembling that, but
5 not distributing it to the Board members at the time.

6 So I would not -- I wouldn't have an issue
7 with it as long as it's not actually being presented
8 until the hearing, as previously discussed by other
9 participants.

10 MR. GAINES: Okay. All right.

11 I guess in terms of submission of
12 information, that 72-hour rule seems a bit long in
13 terms of the amount of time prior to the meeting.
14 And I would be in favor of looking at a shorter
15 timeframe for that.

16 MS. FLEMING: So this is Brenda Fleming,
17 Executive Director.

18 Just to weigh in a little, if I can offer
19 some of staff's thoughts about this.

20 MR. VAZQUEZ: Sure. Go ahead.

21 MS. FLEMING: We definitely want to offer as
22 much flexibility as possible. So from a uniformity
23 perspective, statewide, we can certainly look at, as
24 I think I've mentioned before, our guidance in terms
25 of best practices.

26 But we definitely want to offer some
27 flexibility both for the taxpayer side, and also for
28 the county side.

1 What we're thinking about is we can use some
2 language that doesn't -- let me back up.

3 So to the extent that we are too specific
4 with the timeframe potentially could require us to do
5 some -- require regulation, which might add more time
6 to it.

7 So, again, we'd like to be as flexible as we
8 possibly can.

9 We're playing with some language to the
10 extent that we might say, "should try to," or
11 something like that in an LTA.

12 It sounds like if everyone is okay with
13 giving some timeframe in advance of the hearing to
14 get some of the material. And I appreciate what was
15 said in terms of what comes in written form versus
16 what comes in electronically, kind of two different
17 paths.

18 So I appreciate the fact that for the
19 hard-copy versions of it, the handling of that
20 material may take potentially a little bit longer to
21 process and review, but I'm also sensitive to the
22 burden that puts on the smaller taxpayer.

23 So, again, we're trying to be as flexible as
24 possible here. And we're doing this right now off
25 the top of our heads as we're analyzing what we're
26 hearing.

27 There's some other thoughts that we need to
28 think about in terms of best practices, in terms of,

1 you know, documents and PDF, are generally going to
2 be needed. We've heard some of that.

3 You've got to think about how you're going
4 to process that will be more general, again, because
5 some of the smaller counties may or may not be able
6 to accommodate it clearly the same way the larger
7 counties do.

8 If there's question about the documents, you
9 know, the process for the material to go back and
10 forth in advance of the hearing, we find it now with
11 our current hearings, here at the BOE, for these type
12 of hearings. We often receive material and
13 oftentimes have to go back to the submitter of the
14 documents and get some clarification, etc. So we do
15 want to allow some time for that level of process.

16 So at this level, I think what we're hearing
17 is some consensus is that it would be appropriate,
18 and sounds like everybody is comfortable with giving
19 some advance time for preparation for the material.

20 We would just be looking at it from a
21 perspective of doing something that doesn't require
22 any regulation changes, unless we're looking at more
23 longer-term work.

24 But for something in the short term, again,
25 we would be in the lane of more best practices kind
26 of guidance, and gives you flexibility, while, again,
27 still being sensitive to the taxpayers.

28 MS. EVANS: Chair Vazquez, if I may.

1 I certainly appreciate Ms. Fleming's
2 remarks. But I don't think we have consensus in this
3 area. And I was just wondering if this is an issue
4 that we should punt to our next convening.

5 We certainly have heard all the issues. I
6 think the information has been extremely valuable.
7 We've heard a lot.

8 But I think there's an opportunity to really
9 spend more time with the work group and figure out
10 what we can actually do in this area. And this
11 should be an area where we want to remain silent on
12 for now.

13 MR. VAZQUEZ: No, I agree. I was going to
14 raise the same issue. I think you hit it right on
15 the nail.

16 I think we have enough info out there, but
17 obviously doesn't seem like there is a consensus. So
18 I was going to suggest that maybe we move on to the
19 next item.

20 But before we do that, we should allow the
21 public, if there's any public comment out there, to
22 weigh in if they want to.

23 I will turn to Ms. Davis or AT&T for that.

24 AT&T OPERATOR: Happy to, sir.

25 Ladies and gentlemen on the phone lines, if
26 you would like to weigh in on public comment at this
27 time, you may press one, then zero.

28 Does not appear anyone is queuing up at this

1 time.

2 MR. VAZQUEZ: Ms. Davis, do we have any --
3 we don't have any written comments on this, do we?

4 It doesn't appear we do, right, Ms. Davis?

5 MR. NANJO: Hi. This is acting Board
6 Proceedings Chief, Henry Nanjo.

7 I'm not aware of any written comments.

8 Thank you.

9 MR. VAZQUEZ: All right.

10 Then, Members, let's -- we'll go ahead and
11 table the rest of this, and let's move on to our next
12 item, which is C, which is technology options.

13 And for this one we've invited work group
14 speakers, four county AAB representatives, one
15 assessor representative, and one taxpayer
16 representative.

17 The four bullet points on this one is visual
18 or auditory interruptions, freezing or dropped links
19 during hearings, remedies to ensure all parties have
20 access, alternative options.

21 The next bullet is reliable platforms for
22 remote hearings like Zoom, Webex, etc., addressing
23 bandwidth, other solutions to consider.

24 The third bullet would be notice
25 requirements to parties, access instructions,
26 coaching/training videos, and accommodations for
27 special needs.

28 And then the fourth bullet would be

1 investment in remote-hearings capability,
2 efficiencies, realize long term.

3 And with that, we have the following
4 speakers: Under the county, we're going to use
5 Ms. Berkman again, Ms. Tran, Ms. Mazyck, and
6 Ms. McClellan.

7 On the assessors' representatives, I believe
8 it's going to be the Honorable Don Gaekle or maybe
9 Ernie Dronenburg.

10 MR. GAEKLE: Ernie Dronenburg is planning on
11 presenting.

12 MR. VAZQUEZ: Okay. So we'll have Ernie.

13 And then the last one on taxpayer, we'll go
14 back to Ms. Breann Robowski, chair of CATA.

15 With that, let's begin with the first one.

16 If we can have Ms. Berkman to address the
17 first four bullets on technology options.

18 MS. BERKMAN: Thank you.

19 I concur with the bullets as laid out. It's
20 very important to be aware of and plan to handle
21 situations, because they will happen where one or
22 more parties or Board members or the clerk has a
23 freeze or drops out. And that this may not be
24 immediately evident to other people in the room. And
25 it should be planned for how to handle that.

26 The platform is probably -- once it's
27 determined what should be available, for example,
28 that everyone should be able to be seen on video as

1 well as the documents, I think there needs to be the
2 flexibility for each individual county to use
3 whatever platform technologically they can that meets
4 their requirements.

5 And, of course, that all people involved
6 have sufficient notice of what's going on, and the
7 training.

8 One thing that the Board might want to
9 consider would be recommending in its guidance that
10 there be a set background either provided by the
11 Board or provided by each county that each person
12 could put up on their video screen.

13 So that the video that's being shown to the
14 world and preserved for posterity, and seen by people
15 is, first of all, is formal as a hearing room, and
16 second of all, not invading the privacy of people's
17 homes where people can peer into that, and perhaps
18 creating implicit bias based on the conditions of
19 those homes.

20 So that's a possibility of something that
21 might want to be considered.

22 And then one other aspect that might be
23 useful for guidance is in some counties it might be
24 conceivably the situation that you have your normal
25 hearing room that is your usual record, and now
26 you're going to have this remote video recording.

27 So perhaps the recommendation that
28 individual counties have local rule or procedure

1 specified in what constitutes the official record
2 when you conduct a remote hearing. You know, whether
3 it's via Zoom or Webex, recording straight from that,
4 or the video recording that the clerk -- audio
5 recording that the clerk is making in the room, just
6 so that there isn't some later fights between the
7 parties as to what the official record is in those
8 circumstances.

9 Thank you.

10 MR. VAZQUEZ: Thank you.

11 Ms. Jennifer Tran.

12 MS. TRAN: Thank you, Mr. Chairman.

13 This is Jennifer Tran, once again
14 representing the Los Angeles County Assessment
15 Appeals Board.

16 My talking points will cover all four sub
17 topics under this item.

18 LA County's IT solutions for virtual hearing
19 is guided by our workload and current resources
20 wherein virtual hearings can be easily accessed using
21 a PC, laptop, or any smart device with Internet or
22 wifi access.

23 As you know, LA County far exceeds the
24 volume of AAB applications received compared to other
25 jurisdictions within the state of California. Based
26 on the last three filing years, we've received an
27 annual average of over 18,000 applications, with over
28 25,000 parcels. Therefore, LA County AAB needs a

1 degree of flexibility to deal with the county's
2 circumstances.

3 Currently, LA County utilizes Webex for our
4 administrative hearing, and will continue to use this
5 platform for evidentiary hearing coming up in
6 October.

7 When AAB began conducting administrative
8 hearings in April 2020, we have experienced minimal
9 auditory interruptions, wherein the taxpayer or tax
10 agent would have poor wifi or cellular signal
11 connections.

12 In that situation, the AAB clerk would call
13 the taxpayer or agent through their landline for
14 better audio connection.

15 In addition, AAB Board members and hearing
16 clerks have been provided with headsets with
17 microphones, with noise-cancellation features to
18 ensure outstanding and clear audio quality.

19 As we move on to virtual evidentiary
20 hearings in October, if there is a connectivity issue
21 that would impact the visual component, particularly
22 with evidence presented at the hearing, the AAB Board
23 members may exercise the right to continue the
24 hearing at a later date pursuant to Assessment
25 Appeals Rule 323(c).

26 As mentioned earlier, AAB Board members will
27 be fully equipped with laptops with built-in camera
28 and speakers, as well as extra monitors for bigger

1 screens or real estate to view the evidence during
2 the hearing.

3 In preparation for the upcoming virtual
4 evidentiary hearings next month, we are also
5 developing instructor-led training curriculum and
6 reference guides for AAB Board members, hearing
7 officers, AAB clerks, and the assessor's office for
8 Webex and Document Management System training.

9 In addition, we are developing
10 comprehensive, with illustration, tri-fold reference
11 guides for both Webex and Document Management System,
12 which will be mailed to the applicant and tax agent
13 with their formal hearing appointment card.

14 These reference guides will also be made
15 available or posted on our public Web site.

16 Lastly, AAB staff will be fully trained on
17 both systems to provide basic troubleshooting support
18 as needed.

19 With our county's diverse social economic
20 landscape, we remain cognizant of digital
21 accessibility and literacy, and the need to ensure
22 that every community has a fair and equal access to a
23 fair hearing to assist our constituents without
24 access to technology resources, accommodations will
25 be made.

26 AAB offers designated areas that are fully
27 teleconference capable and compliant with the public
28 health safety measures and guidelines.

1 These designated areas will be equipped with
2 a laptop, with built-in camera and microphone, wifi
3 or Internet access, a telephone line, as well as a
4 printer with scanning capabilities. And AAB staff
5 will also be available to assist the taxpayer as
6 needed.

7 As of September 21st, LA County AAB has a
8 cumulative total of approximately 45,000 open
9 applications with over 46,000 parcels.

10 Just for the current filing period alone, we
11 already received 6,500 applications with over 7,000
12 parcels.

13 As a long-term solution, once the COVID-19
14 safety and health restrictions are lifted or no
15 longer in effect in LA County, our county would like
16 to continue a hybrid approach using both in person
17 and virtual hearings.

18 Currently our Board rooms are fully equipped
19 and in compliance with the health and safety
20 protocols, including safe social distancing and
21 Plexiglass.

22 And this concludes my comment on this item.

23 Thank you.

24 MR. VAZQUEZ: Thank you, Ms. Tran.

25 With that, we'll move on to Ms. Mazyck,
26 Chief Deputy Clerk from San Diego.

27 MS. MAZYCK: Thank you, Mr. Chair.

28 This is Marvice Mazyck with San Diego

1 County.

2 I will also speak to all of the bullets in
3 one summary.

4 So with regard to our visual and auditory --

5 MR. SCHAEFER: Point of order, Mr. Chair.
6 Vice Chair.

7 Could you ask the speaker to please speak
8 up. I'm having trouble hearing her. I don't know if
9 it's her microphone, or maybe she's not a strong
10 voice as we're used to.

11 Thank you.

12 MS. MAZYCK: Are you able to hear me now?

13 MR. VAZQUEZ: Is that better, or a little
14 bit louder, Vice Chair?

15 MS. MAZYCK: Are you able to hear me now,
16 Vice Chair?

17 MR. SCHAEFER: It's better. I just want her
18 to be aware of this problem I've had all day with her
19 presentation. I turn up our volume here on my set,
20 and then when she's finished and a normal voice comes
21 on, it is bombastic.

22 So I just thought, if so, she could speak a
23 little louder, or if you have the magic technology to
24 give a little boost to her voice, I think we'd all
25 appreciate it.

26 Thank you.

27 MS. MAZYCK: Thank you.

28 MR. VAZQUEZ: All right.

1 MS. MAZYCK: Okay. With regard to
2 Assessment Appeal hearings in San Diego County, in
3 the event that there is a visual or auditory
4 interruption, the chair will request a recess to
5 troubleshoot the issue.

6 We have experienced one issue where
7 participant connections were dropping. And we
8 handled it this particular way, where we either take
9 a recess, or we table those items to the end of the
10 hearing so that the issue can be troubleshooted.

11 And the event it cannot be resolved, the
12 case is reset to the next available hearing date.

13 We are currently using Zoom to conduct our
14 virtual Assessment Appeal hearings. Our County
15 Hearing Officer Appeal hearings, as well as our Board
16 of Supervisors meetings.

17 We have worked with our IT vendor to
18 increase the bandwidth capacity for virtual Board of
19 Supervisors meetings, and can utilize that same
20 functionality for our Assessment Appeal hearings.

21 Our access instructions for the Zoom
22 meetings are provided to the appellants on their
23 notification postcard of hearing, as well as on our
24 Web site.

25 We provide virtual-hearing training to our
26 Board members, and we have also provided it to our
27 assessor's office staff.

28 All virtual hearing participation

1 information can be found on our Web site, and we
2 assist members of the public with any special-need
3 accommodations that they may have on a case-by-case
4 basis.

5 [Inaudible voices.]

6 MS. MAZYCK: I'm sorry.

7 MR. VAZQUEZ: I'm sorry. Folks, you need to
8 mute your mic.

9 Okay. Go ahead. I'm sorry.

10 MS. MAZYCK: As I was saying, all of our
11 virtual hearing participation information can be
12 found on our Web site, and we assist members of the
13 public with special-need accommodations on a
14 case-by-case basis.

15 At this point in time I'm not aware of any
16 requests from the public for any special-need
17 accommodations.

18 Lastly, we have invested in basic items
19 like web cameras and headsets. However, in terms of
20 looking for remote hearing capability and
21 efficiencies for the long term, we are going to
22 mirror whatever our Board of Supervisors is currently
23 doing for their meetings.

24 Our thought, as mentioned at the beginning
25 of the meeting, is that we will resume to in-person
26 hearings when available or when approved. However,
27 in the meantime, we plan to continue to operate as we
28 currently are.

1 That concludes my comments.

2 MR. VAZQUEZ: Thank you.

3 Now we'll close this part out with Ms. Kathy
4 McClellen, Clerk from Sacramento County Assessment
5 Appeals Board.

6 MS. McCLELLEN: Thank you, Mr. Chair.

7 For technology options, visual and audio
8 interruptions for Sacramento County, the clerk staff
9 is familiar with remote meeting technical -- with
10 remote meeting technical issues and solutions related
11 to connectivity. Dedicated IT staff also assists
12 with technical problems and resolves issues in a
13 timely manner.

14 If an applicant or agent or assessor staff
15 or Board member has a bad connection that is not able
16 to be resolved, the appeal will be continued to
17 ensure a fair hearing.

18 Concerning reliable platforms for remote
19 hearings, Sacramento County has approved BlueJean as
20 its virtual platform. It's currently used for 32
21 boards and commissions, and is reliable.

22 Up to nine participants can be displayed at
23 one time, and this is sufficient to address each
24 appeal or set of appeals, I believe.

25 The clerk has administrative functionality,
26 including audio and video features.

27 For the next bullet point, notice
28 requirements to parties, general instructions and

1 best practices will be posted on the county's AAB's
2 web page.

3 Participants will receive access information
4 directly by written notification.

5 Optional training and practice sessions will
6 be available to all participants in advance of each
7 scheduled hearing.

8 In attempt to meet all accommodations,
9 requests will be pursued as reasonably as possible
10 and evaluated on a case-by-case basis.

11 The final point, investment in remote
12 hearing capability, BlueJean platform is the county
13 standard platform, and it is used countywide.

14 And the clerk's office has purchased
15 additional accessories, such as webcams, and
16 hands-free noise canceling headphones with microphone
17 capability for improved efficiencies and long-term
18 use.

19 And that concludes my comments.

20 MR. VAZQUEZ: Thank you.

21 With that, we'll move into the assessors'
22 rep. And I believe it's going to be the Honorable
23 Ernie Dronenburg.

24 Is Mr. Dronenburg available? Ernie?

25 AT&T OPERATOR: This is AT&T. I do show
26 that individual is dropped from the event

27 MR. VAZQUEZ: Oh. How about Don Gaekle
28 then?

1 MR. GAEKLE: Yes, Chair Vazquez.

2 Technology option --

3 MR. DRONENBURG: I'm here.

4 MR. VAZQUEZ: Sounds like Ernie is back.

5 MR. DRONENBURG: Yeah.

6 And, you know, this is like the cobbler who
7 has kids with no shoes on it. I hit the wrong button
8 about 25 minutes ago. It took me and my phone set
9 22 minutes to get back in.

10 Then just about three minutes ago, I hit
11 another button to mute the phone because of the
12 request, and I hadn't muted the phone right. And now
13 it's taken me another four minutes to get back in.

14 So why don't we think about doing Zoom calls
15 where you can jump in and out without a problem for
16 future Board of Equalization hearings?

17 MR. VAZQUEZ: Well noted. Thank you.
18 Welcome back.

19 MR. DRONENBURG: Okay. So that was my
20 comment.

21 MR. VAZQUEZ: On technology, huh?

22 MR. DRONENBURG: Technology, we use Zoom in
23 San Diego. And, unfortunately, I was listening to
24 the Deputy Chief Recorder from San Diego, because
25 she's done a great job so far in all the areas. And
26 so I was going to say that I don't want to be
27 redundant. But I didn't hear what she had to say.

28 But, you know, I think it was said earlier

1 from the CATA folks that we should have standard kind
2 of programs for everything.

3 That just does not work. We can't even get
4 standard rules in the state of California. Standard
5 technology is a dream. I'll bet you there's five
6 different meeting capabilities that are being used
7 right now, Zoom and Teams and BlueJean. That's nice,
8 but we've got to be flexible with this thing.

9 And what I was going to say before, before I
10 went on my 22 minute -- 22-minute absence, was
11 something -- I came back, and it said like, oh, well
12 we can't come to a resolution on that one. Well,
13 that's good, because I was on the negative side of
14 that.

15 So I don't mean to complain, but it's
16 frustrating when you don't have an easy access. AT&T
17 is old technology.

18 So having said that, I'll let, I think, the
19 Board of Equalization speak next.

20 MR. VAZQUEZ: Thank you.

21 Now we're actually with the taxpayer
22 representative, which is Ms. Breann Robowski.

23 MS. ROBOWSKI: Hi. This is Breann Robowski
24 on behalf of CATA.

25 And I just wanted to start by saying,
26 Assessor Dronenburg, we actually agree with you.

27 I think there's a lot of flexibility that
28 needs to be built across these guidelines that are

1 coming down. And that would include the platforms.
2 I think we recognize that counties have the right to
3 select the platform that suits their needs.

4 We think that it does need to have certain
5 basic things available within those platforms. We
6 haven't looked at each of them. BlueJeans isn't
7 familiar to me. But perhaps it has the capabilities
8 that we need.

9 But we do understand flexibility is needed.
10 So I just wanted to clarify on that point.

11 And so I think I'm on the second bullet
12 point, and then I'll go back to the first since I
13 sort of started with that.

14 For purposes of the platform, it needs to be
15 available and accessible to all taxpayers, and it
16 needs to be accessible at a low or no cost to the
17 taxpayer.

18 It should ideally be easy to use, and,
19 importantly, it needs to facilitate the realtime
20 viewing and hearing of all participants, as we spent
21 a lot of time on today's discussion. Which includes,
22 of utmost importance, viewing of the witness and the
23 exhibits, as well as the Board members, to protect
24 due process rights.

25 It also means to accommodate or have an
26 additional program to accommodate the submittal of
27 realtime evidence as needed. So I think that's
28 pretty consistent with prior discussion that we've

1 had.

2 And I apologize, I'll move next up to the
3 first bullet point, which is interruptions. I think
4 we are in agreement with the staff of the Board and
5 things that were shared with the Board thus far.

6 We think that IT support will absolutely be
7 needed, and it will be needed for all participants in
8 the hearings, including the taxpayer's side and
9 witnesses that may encounter issues. So we recommend
10 that IT support be on call as needed.

11 We are also very supportive of the idea
12 that, to the extent there are technology problems,
13 that the participants pow-wow as they can, and
14 continue if it's something that can't be resolved
15 within a reasonable amount of time.

16 To the extent that a technology issue causes
17 the taxpayer not to be able to appear at a hearing,
18 they can't get their technology up and running
19 despite their best efforts, we ask there be no denial
20 for lack of appearance in that situation.

21 I think we can all recognize that technology
22 at times can stand in the way, and we'll need
23 flexibility to ensure no denial in that situation.

24 We also reiterate our request that at the
25 beginning of the hearing, and perhaps following the
26 break, that the clerk inform the parties of their due
27 process rights and allow them to request from the
28 Board a continuance at any time if they feel like

1 their rights are not being adequately met.

2 Moving on, jumping down to the third bullet
3 point, access instructions, training and
4 accommodations.

5 We agree that the notice of hearing format
6 should be notified to all parties as part of the
7 notice of hearing, and that there be as much detail
8 provided along with that notice of hearing as
9 possible, so the parties are prepared to engage in
10 the hearing, and are understanding the rules of the
11 game, if you will, as early as possible.

12 Training and instructions are essential.
13 Many of the various Board members have discussed
14 trainings for their AAB staff and trainings for their
15 assessor and their clerks.

16 We need to be mindful, we believe, of
17 taxpayer's need for training as well. Many
18 representative parties will be facile with this
19 technology or have in-house capabilities to become
20 facile with it.

21 But a lot of unrepresented parties will need
22 additional training. So we are very supportive of
23 all parties having the ability to do practice
24 sessions or access to different training materials,
25 videos, access to ask questions to the clerk. We
26 think this will be pivotal, especially in the giving
27 months as we move to remote for the hearings that
28 will be done remotely.

1 The last bullet point, investing in remote
2 hearing capability and long-term efficiencies. As
3 we've said before, we think that remote hearings
4 should be encouraged for procedural matters, as we
5 discussed, as well as potentially for hearings that
6 are much more streamlined, less documents involved,
7 less witnesses, less issues.

8 We could see remote hearings being very
9 beneficial for those types of hearings. But, again,
10 not for all types of hearings.

11 We also -- I won't go into this due to
12 respect of everybody's time. But we do have various
13 ideas to assist in the backlogs on how to really
14 realize an increased efficiency for the long term by
15 encouraging parties to meet before the hearing to
16 discuss the evidence, and at a minimum, narrow the
17 issues to the extent possible, if not reach
18 stipulations.

19 And so we have some ideas about how to
20 really encourage the parties to come to the table
21 before they're in a hearing position. But I'll visit
22 that at a later date.

23 MR. VAZQUEZ: Thank you.

24 MS. ROBOWSKI: And that concludes my
25 comments.

26 MR. VAZQUEZ: Thank you. Thank you.

27 Members, are there any comments or questions
28 from any of the presenters?

1 MR. GAINES: I do, if I could.

2 MR. VAZQUEZ: Go ahead, Mr. Gaines.

3 MR. GAINES: It was touched upon by the
4 comments by the presenters. But just the importance
5 of making sure that the taxpayers are able to work in
6 this technology environment. And I'm thinking
7 specifically, you know, poor individuals.

8 And the other aspect would be rural.
9 Because sometimes you just don't have access. You
10 don't have enough bandwidth to even communicate in
11 some of these rural parts of the state.

12 So as long as we're adhering to
13 accommodating those that don't have the means and
14 those that don't have access to the technology
15 because of where they live, I think we're heading in
16 the right direction.

17 And I love the idea about taxpayer training
18 that Breann brought forward. Because with this
19 movement to technology, and I'm convinced it's here
20 to stay, and it's going to be our future. So to the
21 degree that we can make sure that people are trained,
22 just as we've been trained, right? When we decided
23 to have our own Zoom meetings. That would be very
24 helpful, and I think essential for our constituents.

25 So thank you.

26 MR. VAZQUEZ: Anybody else?

27 I had a quick question. I guess it would be
28 for Kathy McClellan, I believe the clerk from

1 Sacramento.

2 If I heard you right, you -- it sounded like
3 you guys were sold on BlueJean's technology in terms
4 of your platform. And I witnessed -- I mean, I
5 participated on Zoom, Webex and Teams. But I've
6 never done BlueJeans. I was just wondering what is
7 so good about BlueJeans that I'm not aware of.

8 MS. McCLELLLEN: Well, I can't speak to all
9 of the issues regarding why our county chose that as
10 its official platform for these meetings. But I do
11 know security was a big concern. And that BlueJeans
12 has a good -- is a good option as far as security
13 features.

14 And as far as some of the other criteria for
15 what these platforms need to provide to have an
16 effective meeting, somebody -- I can't remember who
17 was making the comment -- but it is free to the
18 taxpayer. It's user-friendly. It can be used, you
19 know, through mobile access, or a web link, or
20 through the BlueJeans app.

21 And it does have the ability to display and
22 screen share, as well as display nine individuals
23 through a video at the same time.

24 And, in fact, I watched a -- I watched the
25 Zoom meeting from San Diego last week, I think it
26 was, and our platform is very similar.

27 I think one of the bigger differences is
28 that it can't show 49 faces at the same time. But

1 for us, for the purpose of just displaying one appeal
2 or appeals set at a time, I believe nine to display
3 is adequate. And it's been a successful platform for
4 us.

5 And, like I was saying earlier, we use it
6 for 32 other boards and commissions effectively.

7 MR. VAZQUEZ: That sounds good. But it
8 sounds like the capability -- I mean, in terms of
9 numbers, it's limited though, right? That's what it
10 sounds like.

11 MS. McCLELLEN: I think as far as how many
12 people you can display. You can invite 500 people,
13 if I am remembering correctly. As far as if you're
14 doing the conference, you can invite, I think, up to
15 500 people. But you can display nine at a time.

16 But that would be including the moderators,
17 the presenters, and then you can -- and then it also
18 has the people as the attendees who cannot
19 participate, but they can listen in.

20 MR. VAZQUEZ: Thank you.

21 Members, any other questions of the
22 presenters?

23 MS. EVANS: Mr. Vazquez. Regina.

24 MR. VAZQUEZ: Yes. Regina, go ahead.

25 MS. EVANS: I was wondering, it sounds like
26 we might have a little bit more consensus from this
27 section.

28 And just curious from the Members'

1 perspective, allowing counties or setting forth some
2 guidance that allows counties to pick the best
3 platforms based on their needs, priorities, reviews,
4 security, all of the above, could be one area.

5 And I think we're hearing across the Board
6 that the members of the work group will find that
7 valuable. And as well as the ease for the user,
8 right? We would also want it to be user-friendly.

9 And then just wondering if the Members,
10 Board Members, as well as work group members, sort of
11 believe the first bullet, if there are -- and I think
12 we spoke to this at an earlier discussion -- if their
13 interruption's just based on technology challenges,
14 that either the parties would collectively agree to
15 go forward, or a continuance would be provided.

16 And then last but certainly not least is
17 just making sure that we provide some guidance that
18 ensures that the notice requirements provide access
19 instruction, provide for training and coaching
20 opportunities, as well as any kind of special
21 accommodations.

22 And just am wondering first from the work
23 group and maybe for the members, if we see some
24 consensus in that space. Because I think, if I'm
25 hearing everybody correctly, there may be some
26 opportunity to get there.

27 I'm just curious of where the work group
28 members are, and then, of course, the Board

1 Members.

2 MS. BERKMAN: This is Marcy Berkman.

3 I agree with that discussion.

4 MR. VAZQUEZ: Others?

5 MS. MAZYCK: This is Marvice Mazyck from San
6 Diego County.

7 I agree with that as well.

8 MS. McCLELLEN: This is Kathy McClellen,
9 Sacramento County.

10 I agree.

11 MS. TRAN: And this is Jennifer Tran with LA
12 County.

13 I agree with that as well.

14 MS. ROBOWSKI: And Breann Robowski on behalf
15 of CATA.

16 We are in agreement as well.

17 UNIDENTIFIED SPEAKER: Go through it, cut --

18 MR. VAZQUEZ: Looks like we have unanimous
19 on one finally, huh?

20 [Inaudible voices.]

21 MR. VAZQUEZ: Don't forget, folks, if you're
22 not speaking, you need to mute your mic.

23 UNIDENTIFIED SPEAKER: Yeah, I deleted most
24 of that. It had a negative next to it.

25 MS. ROBOWSKI: Mr. Chairman, this is --

26 MR. VAZQUEZ: I'm sorry. Go ahead.

27 MS. ROBOWSKI: I was going to move on to a
28 related item under this topic, but I can wait until

1 the Members have had a chance to speak.

2 UNIDENTIFIED SPEAKER: I restructured a
3 little bit. You'll see where it says your search
4 was --

5 MS. EVANS: Mr. Vazquez, can we take a break
6 and allow the member who is not on mute to be
7 addressed?

8 MR. GAINES: I think that's Henry. I
9 believe that's our counsel.

10 MR. VAZQUEZ: Is that Mr. Nanjo?

11 MR. NANJO: No, it's not I. I'm muted.

12 MR. VAZQUEZ: Oh.

13 MS. FLEMING: Hello, Members. I've just
14 sent a note to Mr. Dronenburg to try to get him to
15 mute his mic.

16 MR. VAZQUEZ: Oh, it was him. Okay.

17 Do the Members need -- are they in --

18 MR. GAINES: Sorry about that, Mr. Nanjo.
19 This is Ted.

20 MR. NANJO: Member Gaines, did you have a
21 question for me?

22 MR. GAINES: I'm just apologizing. I'm
23 sorry. I thought that was your voice I was hearing.

24 MR. NANJO: Oh, no. Not a problem. Kind of
25 hard to tell voices on the conference call.

26 MR. VAZQUEZ: Yes.

27 Do any of the Members want to weigh in?

28 Looks like we have a consensus on this one. Unless

1 I'm hearing from the Members.

2 Hearing none, Ms. Davis, do we have anybody
3 on the queue, or does AT&T have anybody for public
4 comment on this?

5 MS. DAVIS: Board Proceedings has not
6 received public comment.

7 But, AT&T, could you please check to see if
8 there is anybody who wants to make a public comment
9 on this item?

10 AT&T OPERATOR: Certainly.

11 If anybody on the phone would like to queue
12 up to make a public comment, you may press one, then
13 zero at this time.

14 It does not appear there's anyone queuing up
15 at this time.

16 MS. DAVIS: Thank you.

17 MR. VAZQUEZ: Thank you.

18 MS. DAVIS: Go ahead, Mr. Chairman.

19 MR. VAZQUEZ: So it looks like we're able to
20 move on.

21 Now I guess I'm just going to ask the
22 Members more of a time management.

23 We're at 3:00 o'clock now, and I understand
24 we have a drop -- I think the latest we can go is
25 4:00.

26 Is that right, staff?

27 MR. NANJO: That's correct.

28 MR. VAZQUEZ: Do we want to get into the

1 next item, which is the BOE role, letter D?

2 MS. STOWERS: I'm wanting to continue
3 forward -- this is Yvette Stowers. I want to
4 continue forward as long as we complete our job
5 before 4:00 o'clock.

6 MR. SCHAEFER: Vice Chair Schaefer.

7 I agree with Ms. Stowers.

8 MR. VAZQUEZ: All right. So why don't we go
9 ahead, and then with the understanding if we run
10 over, we'll just wrap up the conversation.

11 So this is the BOE role. And it's basically
12 it's the invited work group speakers. We have two
13 BOE staff representatives, four county AAB
14 representatives, one assessor representative, and one
15 taxpayer representative.

16 And here we have five bullet points.
17 Starting with the first one: possible modifications
18 needed to Property Tax Rule 301 through 326 to
19 facilitate remote hearings.

20 Second bullet is details on guidance needed
21 to ensure uniformity on resolved remote hearing
22 issues via Letters to Assessors and Assessment
23 Appeals Manual.

24 Bullet three is provide training for AAB
25 members and staff, assessors and staff, taxpayers,
26 and other participants, including, but not limited to
27 the use of technology and equipment required for
28 remote hearings.

1 The fourth bullet here is clearing house
2 function, ensuring information and communications
3 among all counties, assessors, taxpayers is received
4 and shared.

5 And then the last one is published Letters
6 to Assessors to County Boards/AAB clerks, county
7 counsels, interested parties providing guidance on
8 resolved issues remaining and concerns.

9 And with that, we'll start with our first
10 speakers we have for this one. We're going to start
11 with BOE first. And we have David Yeung. We're
12 going to have David Yeung start opening it up for us
13 first.

14 MR. YEUNG: Yes. Good afternoon all. This
15 is David Yeung, Deputy Director for Property Tax
16 Department.

17 If it's okay with you, I think I'm going to
18 share this duty with Mr. Richard Moon of our Legal
19 Department.

20 So I'm going to put you on deck, Richard.
21 Sorry.

22 So let me -- I'm going to leave the first
23 bullet point to him, the modification of the Property
24 Tax Rules 301 to 326.

25 I know we have -- we will be looking at
26 those, and they can look at which ones need to be
27 modified, if any. But I understand that we are
28 trying to get guidance out a little sooner than we

1 can probably make a Property Tax Rule amendment or
2 promulgate a new rule.

3 As to the details on guidance needed to
4 ensure uniformity on resolved remote hearing issues
5 via Letter to Assessors, the Assessment Appeals
6 Manual, both of those options are readily available.

7 Staff has been taking copious notes on the
8 items that were discussed. And thank you all for
9 your value of input on those. I think we've captured
10 a lot of it.

11 And we are working -- we can work on an LTA.
12 An LTA could possibly be turned around much faster
13 than an Assessment Appeals Manual.

14 The Assessment Appeals Manual will
15 definitely be a little longer-term project. But if
16 the desire is to get guidance, at least initial
17 guidance out, then I think the LTA would be the
18 avenue to go through.

19 I'm just going to go through all the
20 bullets, if that's okay with you, first, and then
21 maybe we can have Mr. Moon circle back on No. 1 or
22 add to it.

23 Providing training for AAB members and
24 staff, assessors and staff, taxpayers and other
25 participants, including, but not limited to, the use
26 of technology equipment and remote hearing, that is
27 a -- I definitely think that is a needed element.

28 The Board currently does provide some

1 training on Assessment Appeals. It is available on
2 our Web site, but it is not specific at all to remote
3 hearings. It is AABs and in general.

4 So as to providing training to -- on
5 technology and equipment required for remote
6 hearings, the general discussion, I think the
7 consensus is that there's need for flexibility for
8 counties to choose the platforms and the technology
9 and equipment that suits their needs.

10 So on that one I think the bulk of the
11 training would have to be, perhaps, on the county
12 level, since it is their equipment, their platform
13 and their training.

14 Some of the other stuff that are a little
15 more widespread, like, maybe -- well, some -- we've
16 worked with some Webex. We've worked with some Zoom.
17 Well, actually we did not work with Zoom. We worked
18 with Webex. So we can be a resource there. But I
19 think a lot of that will have to be county-specific.

20 For the clearing house functions, I -- I
21 don't -- I mean, I can see the Board being a clearing
22 house functions for -- I know there are counties
23 already. We've already mentioned San Diego,
24 Sacramento, Riverside has a hybrid, and I believe
25 there's another county that was mentioned that
26 already started having remote hearings.

27 So if any -- if they are willing to share
28 any of their procedures, their practices, any

1 enabling resolutions they needed to adopt or -- or --
2 or local ordinance that they've adopted in order to
3 have remote hearings, we'd be more than happy to be a
4 clearing house or a suppository of that and make it
5 available on our Web site for other counties that are
6 considering having remote hearings.

7 And let me see, the very last one, published
8 Letters to Assessors to county boards. I think that
9 one will be fairly similar to the bullet point No. 2.

10 We'd be more than happy to work with --
11 with all parties in getting an LTA out on guidance,
12 and summarize them as unresolved issues that still
13 need further developments, further vetting.

14 Mr. Moon, do you have anything you wish to
15 add to either No. 1, or any of the other three
16 bullet -- any of the other four bullet points that
17 are on this issue, on D?

18 MR. MOON: Good afternoon. This is Richard
19 Moon with the Legal Department. I'll just add a few
20 things to what Mr. Yeung has shared.

21 The first, of course, as everyone is aware,
22 the general rule of the BOE here is to provide rules
23 to the Assessment Appeals Board that governs or that
24 guide in the conduct of remote hearings.

25 And in considering that our role, with
26 regard to that responsibility, I was glad to hear
27 many things I think that demonstrate that all of the
28 parties understand what our rules are.

1 And so I guess I wanted to just make clear
2 sort of our thought process as we begin to draft and
3 think about what would go into an LTA. And of course
4 we have our responsibility for uniformity. And of
5 course that needs to be balanced against the need for
6 the counties to be flexible.

7 And also, we recognize that the existing
8 rules governing the hearing procedures should mirror
9 as closely as possible the rules that govern
10 in-person hearings.

11 And then finally, we want to also consider
12 the Appeals Board's authority to conduct any specific
13 hearings according to its judgment as their needs
14 arise.

15 For example, there was some talk about
16 continuances, if there were technical problems with a
17 remote hearing. And we think that's, of course,
18 appropriate.

19 The only specific thing I would add is that
20 with the first bullet, possible modifications needed
21 to the Property Tax Rules, I don't think I heard
22 anything today on which there was a stated consensus
23 that would absolutely require a rule.

24 We could -- especially as we think about
25 long term after the pandemic -- think about changes
26 to some of the rules to make it clear the differences
27 that would be needed, or what would be desirable when
28 a remote hearing is held as opposed to when it's in

1 person.

2 And, again, sort of general topics that we
3 may consider are the ones that we discussed: due
4 process, submission of evidence and various
5 technological issues.

6 But in terms of issuing guidance in the form
7 of an LTA, I don't think anything that I heard,
8 again, on which there was consensus, would absolutely
9 require a rule.

10 And I'm happy to take any questions.

11 MR. VAZQUEZ: Thank you.

12 With that, let's go ahead and move on to our
13 County Assessment Appeals Board representatives.

14 And we'll start with Ms. Berkman first.

15 MS. BERKMAN: Hi. Thank you.

16 I agree with everything that both of your
17 legal counsel recommended in terms of that.

18 In terms of potential property tax rules
19 that the Board might want to consider in the longer
20 term, and I agree that an LTA coming out first would
21 be an appropriate way to go with the current
22 situation and time limitations.

23 If the Board later on decides that remote
24 hearings should continue for the longer term, some
25 potential places where you might want to consider
26 modifying the property tax rule would be to add a
27 definition of remote hearing to Rule 301 that, for
28 example, might just potentially mirror AB 107.

1 In Rule 312, that rule addresses the
2 official record. And it's possible that the Board
3 might want to consider adding a subsection to that
4 rule saying that counties should have a local rule
5 specifying what constitutes their official record in
6 situations where there's a remote hearing.

7 It's also possible that the Board might want
8 to just do that via LTA.

9 So Rule 317(a) that currently said the
10 applicant must appear personally at hearing or be
11 represented by an agent at the hearing, it's possible
12 that the Board in the future might want to add a
13 subsection to that similar to AB 107 that just
14 clarifies that that includes appearing by telephone
15 or by video in telephonic or video remote hearings
16 that the county is conducting.

17 And then Rule 323, I believe, as it is
18 covers the situation for postponements and
19 continuances, including the pandemic.

20 I like the Board's earlier suggestion that
21 it include in the LTA that pandemic is good cause for
22 a postponement.

23 And something that the Board might want to
24 consider in amending the rules in the longer term
25 would be including something along those lines that a
26 pandemic or other emergency of that sort would
27 constitute good cause for a postponement.

28 Thank you.

1 MR. VAZQUEZ: Thank you.

2 With that, we'll move on to Jennifer Tran.

3 MR. PARKER: This is Thomas Parker from Los
4 Angeles.

5 MR. VAZQUEZ: Oh, Thomas. Okay.

6 MR. PARKER: I've been deputized.

7 No, not a problem, Mr. Chairman.

8 First of all, I would -- on behalf of the LA
9 County AAB, I would just like to advance the notion
10 that whether it's an LTA, or down the road formal
11 regulations -- and we have no problem with an LTA, by
12 the way, at this point in this process.

13 The State Board should not really seek to
14 over regulate remote hearings, just as in-person
15 hearings have been historically not over-regulated.

16 Local AABs need reasonable flexibility to
17 tailor how remote hearings are to be done in their
18 jurisdiction. Because one county does not equal
19 another in terms of their resources and workload.

20 Their consistency, arguments that I've heard
21 over the many years I've been with the State Board,
22 not in writing the remote hearings, but to various
23 other aspects of State Board regulation or potential
24 regulation focuses with a good deal on the
25 excessiveness on the terms uniformity.

26 The fact is we -- it has been said, we are
27 quasi-judicial -- quasi -- constitutional
28 quasi-judicial administrative bodies.

1 You have 58 local superior court rules in
2 the state of California. And if you're an attorney
3 who practices theoretically in all 58 counties,
4 you're going to have to make sure you know what the
5 local rules are in the county you're in on any given
6 case.

7 I respectfully submit that the same would
8 apply to practitioners, tax lawyers and tax agents if
9 they theoretically practice in 58 counties. Which,
10 to be honest, I doubt. But, theoretically, they need
11 to make sure they know what the local rules are in
12 the jurisdiction where they have a client.

13 Because they have a responsibility to
14 properly represent their client, the taxpayer, and
15 get the best results they can for that individual or
16 corporation.

17 As far as the local rules, the state rules
18 at some point might be looked at. In addition to the
19 rules mentioned by Ms. Berkman, I would offer up
20 looking at Rules 309 in terms of authorizing remote
21 hearings, exceptions to remote hearing scheduling,
22 time waivers associated with remote hearings, and
23 document submission requirements.

24 And rule 305.1, discussing when documents
25 exchanged pursuant to Rev. and Tax Code 1606 and
26 Rule 305.1, if amended, shall be electronically
27 submitted to the Board clerk.

28 So those are my comments. Thank you very

1 much.

2 And on behalf of the Los Angeles County AAB,
3 I want to express our appreciation to this Board for
4 putting all the time and effort into this process,
5 listening to everyone, asking very good questions,
6 and considering all of this material very carefully.

7 Thank you very much.

8 MR. VAZQUEZ: Thank you.

9 With that, we'll move on to Ms. Mazyck,
10 Chief Deputy Clerk from San Diego.

11 MS. MAZYCK: Thank you, Mr. Chairman and
12 Members of the Board, for hearing me one final time.
13 Hopefully you all can hear me well.

14 For San Diego County, we are also in
15 agreement with the comments, and concur with the
16 comments that were made by Santa Clara and Los
17 Angeles.

18 The only other caveat that I would have for
19 the rules to be considered would be the Rule 307(a)
20 for notice of hearing to include the electronic
21 delivery of the notice.

22 Outside of that, with regard to the LTA, I
23 think that would be beneficial, and we'd be in favor
24 of that in order to expedite guidance at this point.

25 And we, of course, are in favor of any
26 training that we can provide to AAB members, staff,
27 from the assessor's office, our own clerk of the
28 Board staff, as well as training for appellants and

1 taxpayers. And if that's something that we can
2 provide online through our Web site, that would be
3 great.

4 Also, if it's something that can be -- if
5 information can be disseminated through the State
6 Board of Equalization's Web site through a clearing
7 house function to ensure that all counties receive
8 consistent information, we would be in favor of that
9 as well.

10 MR. VAZQUEZ: Thank you.

11 And now we'll move on to Kathy McClellen,
12 Clerk from Sacramento County Assessment Appeals
13 Board.

14 MS. McCLELLEN: Thank you, Chair.

15 Sacramento County doesn't have a written
16 statement on this portion. I apologize.

17 So I don't -- I echo what Ms. Mazyck just
18 commented and Mr. Parker. And just looking forward
19 to an LTA to provide guidance for the short term.

20 MR. VAZQUEZ: Thank you.

21 With that, we'll move on to our county
22 assessor's representative.

23 And is this going to be Don, or is it going
24 to be Ernie?

25 MR. GAEKLE: Well, this is Don Gaekle. I
26 don't -- Ernie, are you there?

27 Okay. I'll -- this is Don Gaekle,
28 Stanislaus County.

1 MR. VAZQUEZ: Go ahead.

2 MR. GAEKLE: I'll wrap up.

3 I very much appreciated the comments of the
4 Assessment Appeals Board representatives and county
5 counsels with Santa Clara, Los Angeles and San Diego,
6 and representatives from Sacramento County.

7 I think most of -- as I read through these
8 bullet items, I really think most of the information
9 necessary to process these bullet points is kind of
10 gleaned through the other discussion in the other
11 sections.

12 I think it's important to note that we very
13 much, as assessors, appreciate the LTA process to
14 provide immediate guidance and standardization as
15 much as possible around the state.

16 But I think it's important to recognize
17 that -- I think the -- you know, kind of the cat's
18 out of the bag here. And virtual hearings are going
19 to be -- I mean, virtual business is going to go on
20 for a long time. So I think that the long-term goal
21 of modifying the rules is very important to keep up
22 with.

23 But in the short run, we certainly support
24 the LTA process and look forward to being able to
25 review a draft of that.

26 And I appreciate the Board having this
27 hearing. It's been very enlightening to listen to.

28 And thank you very much.

1 MR. VAZQUEZ: Thank you.

2 Now we'll wrap up with our taxpayer
3 representative, Ms. Breann Robowski, the chair of
4 CATA.

5 MS. ROBOWSKI: Hello.

6 So I'm happy to be able to wrap on what
7 looks to be another very-close-to-consensus item.

8 Many of the positions that we have align
9 with things that you heard from the BOE and other
10 representatives today. So I'll just run through them
11 very quickly.

12 We agree in the short term the LTA is the
13 best approach, because it's the quick approach.
14 Ideally, it would be followed by assessment appeal
15 manual revisions, perhaps an additional chapter to
16 address remote hearings.

17 And to the extent that remote hearings are
18 here to stay for the long term, we agree in that
19 position the rules should be considered revised and
20 clarified so that they're consistent with remote
21 hearing expectations.

22 If it's simply a short-term solution, we
23 think that a rulemaking process would take too long,
24 even in the form of an emergency regulation.

25 So once the rules are considered, I agree
26 with the rules identified by Santa Clara County,
27 being the revisions as Ms. Berkman has suggested.

28 I think most of the suggestions to the rules

1 on 309 and 305.1 by LA County are things that should
2 also be considered. We would, you know, of course,
3 need to see a draft of exactly how that would be
4 done.

5 I further agree that 307(a), as recommended
6 by San Diego County, notice of the hearing should be
7 considered. And I'd like to supplement her
8 suggestion with the suggestion that the notice of
9 hearing specifically has to require the format of the
10 hearing, is this remote, is this in person, and then
11 it provides detail around the platforms, the
12 procedures and the protocols that would be used to
13 the extent that it's a remote hearing.

14 Also we'd need to look at Rule 316 in the
15 same way we would look at Rule 317, in that it has
16 several references to attend and appear that would
17 likely need to be updated to clarify that that could
18 be attendance or appearance remotely.

19 I think that concludes the rules' side.

20 We further agree that training is essential,
21 and the BOE's role as a clearing house is an
22 important function for the BOE to take so the
23 taxpayers and other counties can see what other
24 counties are doing, so that there's some level of
25 consistency throughout these counties and access to
26 information.

27 And I think that covers it all, Mr.
28 Chairman.

1 MR. VAZQUEZ: Thank you.

2 Members, it sounds like we have a consensus
3 on this one as well. But let me open it to up to
4 Members.

5 Any comments?

6 MR. SCHAEFER: Vice Chair Schaefer. I have
7 no comments.

8 MR. VAZQUEZ: Member Gaines.

9 MR. GAINES: I have no comments. Thank
10 you.

11 MR. VAZQUEZ: Regina.

12 Hearing none -- oh, I'm sorry. Go ahead,
13 Regina.

14 MS. EVANS: Mr. Vazquez, I do have a
15 question just before we close.

16 MR. VAZQUEZ: I was going to take public
17 comment. So go ahead.

18 MS. EVANS: I'll wait until after public
19 comment.

20 MR. VAZQUEZ: Okay. Do we have any --

21 MS. STOWERS: Chairman Vazquez,
22 Yvette Stowers here. I have a comment.

23 MR. VAZQUEZ: Oh, yes. I'm sorry. Go
24 ahead, Yvette.

25 MS. STOWERS: Okay.

26 Yeah. I believe staff commented about if
27 the AABs or the counties are willing to provide
28 information that we could gladly put on our Web site.

1 My comment or concern is I think that's a
2 great idea for us to house that information. But I'm
3 just wondering about the cost. Because we would have
4 to make that accessible, you know, that process.
5 Everything must be accessible on our Web site as far
6 as the font and the size. So we might need to look
7 at that a little closely before we make that
8 commitment.

9 MR. VAZQUEZ: I agree.

10 MS. STOWERS: Okay. That's it. I just
11 wanted to make sure that my voice was heard. I'm
12 here, actively participating.

13 MR. VAZQUEZ: Thank you. Thank you.

14 MS. FLEMING: This is Brenda Fleming,
15 Executive Director.

16 Duly noted, and that's a note that's on my
17 list. We'll talk with staff about it.

18 Thank you.

19 MR. VAZQUEZ: Ms. Davis, do we have any
20 written comment before we go to AT&T?

21 MS. DAVIS: The Board Proceedings Division
22 has not received any written comment.

23 MR. VAZQUEZ: Okay. Can we --

24 MS. DAVIS: But we will check with AT&T.

25 MR. VAZQUEZ: Okay.

26 AT&T OPERATOR: Ladies and gentlemen on the
27 phone lines, if you would like to queue up at this
28 time, please press one, then zero.

1 We do not have anyone queuing up at this
2 time.

3 MR. VAZQUEZ: Well, with that, I guess we're
4 pretty much wrapped up. Let me give some closing
5 remarks, and then I'll open it up to the other
6 Members to see if they have closing remarks as well.

7 First of all, I wanted just to thank, not
8 only the Members, but all the presenters that we had
9 today, and the public that was listening in.

10 You know, this was -- I know we went a
11 little bit long, and sometimes a little bit lengthy
12 in our discussions, but I think we had some real good
13 suggestions.

14 There was certain things, obviously, we
15 couldn't get consensus on, at least not right now.
16 But I feel pretty good about the direction we're
17 heading.

18 And specifically on the last two items --
19 last two, I guess, panels we had, which seemed to be,
20 at least from the discussion and the views, the
21 consensus seemed to be a little bit stronger.

22 And we're hoping to -- and I know staff is
23 working real hard. We'll get this back -- especially
24 for the first two, I'm thinking A and B, to come back
25 where we could possibly have this at a later meeting,
26 and come back and see if we can arrive with some
27 consensus, or if nothing else, some suggestions and
28 some options for us to consider moving forward.

1 And with that, let me just open it up to the
2 other members. If they have any closing remarks
3 before we close out.

4 Actually, we're not going to officially
5 adjourn today. Once again, we'll recess until
6 tomorrow, and continue this meeting -- or the next --
7 I should say part three of this meeting, and then
8 adjourn after tomorrow's meeting.

9 But with that, let me open it up to the
10 other Members.

11 MR. SCHAEFER: This is Vice Chair Schaefer.

12 I want to say it's been a very helpful
13 meeting, and we've learned a lot, and we've resolved
14 a lot of disputes. And I want to thank everybody who
15 spent the day with us for being with us.

16 MR. VAZQUEZ: Thank you.

17 Member Gaines.

18 MR. GAINES: Yeah. Thank you.

19 I think it was a very productive meeting.
20 And I just hope that we'll make sure that we're
21 keeping in mind the taxpayer through this whole
22 process, in terms of -- I would not say following due
23 process at a minimum level, but doing it at the right
24 level to make sure our constituents are properly
25 represented.

26 And when we talk about remote hearings and
27 using technology, the folks that fall out on that are
28 folks that can't afford it. And I would say, you

1 know, coming from my district, certainly rural parts
2 of the district have bigger challenges in terms of
3 getting technology. So, you know, addressing those
4 issues in my mind is really critical.

5 And I think what we're doing here is we're
6 really setting a template for the future. Because if
7 things move forward with the governor's -- the
8 legislation at the governor's desk, as mentioned by
9 Member Stowers, then, you know, remote hearings are
10 going to move forward in the future. And I think it
11 will become the norm.

12 So I think it's incumbent upon ourselves to
13 make sure we do it right, hopefully, the first time.
14 I guess we could always take a look at it down the
15 road, too. But I'd like to give it the best shot we
16 can from the beginning.

17 And so I just want to thank the Board and
18 all the participants.

19 I wanted to thank Chair Vazquez and Member
20 Cohen and Ms. Evans, too, for all the work you've put
21 into presenting this today. And I thank you for
22 that.

23 MR. VAZQUEZ: Thank you.

24 Regina, I believe you have some comments
25 closing on behalf of Ms. Cohen.

26 MS. EVANS: Thank you, Mr. Vazquez.

27 I, too, on behalf of Ms. Cohen would like to
28 thank the Board Members, would like to thank the

1 members of the working group who spent all day with
2 us, as well as BOE staff, taxpayers, practitioners,
3 all involved in this process.

4 Today has been extremely helpful in
5 providing feedback for the Board Members and the
6 agency as we start down this path of establishing
7 guidance.

8 And I want to say to the Assessment Appeals
9 Boards and the assessors, thank you for coming to the
10 Board and asking that we lead this process. We heard
11 you loud and clear. And I think today is an example
12 of how valuable this process is.

13 I am hoping, though, before we close, only
14 because this is a public meeting, and we don't always
15 have the opportunity to hear directly from you
16 collectively.

17 But, Mr. Vazquez, I would ask that we allow
18 all the working group members, as well as any Board
19 Members, to share with us if there is a topic that we
20 have not covered in the agenda today that you would
21 like us to consider for future work group meetings
22 related to remote hearings.

23 And would just love to hear from everyone.
24 We are taking notes. But it would help us as we
25 continue to plan.

26 We certainly heard the things that you
27 brought up today. But I'm believing there may be
28 other items that we have not captured to date that

1 you would like us to cover.

2 So, Mr. Vazquez, if at all possible, I would
3 like us to hear from each work group member if there
4 is an issue that we have not addressed that they
5 would like to be on future agendas.

6 MR. VAZQUEZ: No, I think that's a good
7 point. I'd love to hear from -- especially any of
8 the presenters that are hopefully still on the line.

9 By all means, if you're wanting to share any
10 topics or areas that maybe we need to consider in the
11 future.

12 MS. ROBOWSKI: This is Breann Robowski,
13 again, on behalf of CATA.

14 And I just reiterate something that I sort
15 of previewed at one point I believe under agenda
16 Item B.

17 But we believe there are many different
18 efficiencies that would go hand in hand and really
19 assist with, not only remote hearings, but some of
20 the back logs as certain counties are experiencing.
21 I notice they center around scheduling, and the
22 mechanics of scheduling to ensure that taxpayers and
23 the assessor are available on certain days.

24 And that to the extent appropriate, days be
25 scheduled consecutively or scheduled on days where
26 everybody knows they're available, rather than having
27 to go through an extended postponement period. So we
28 have ideas about how to streamline the scheduling.

1 We also have ideas about potentially
2 building in something akin to a meet-and-confer
3 process where the parties are really encouraged to
4 come to the table, narrow issues, consider evidence,
5 potentially reach a stipulation.

6 We do believe that that will really decrease
7 the number of appeals that need to be formally set
8 for a hearing.

9 So we're looking for an opportunity to share
10 those ideas.

11 Which, also, the third point would be that
12 perhaps prehearing conferences could be used in a
13 similar format. Although we recognize those would
14 require additional Board time.

15 So we think those three items would be
16 really beneficial to consider hand in hand with
17 remote hearings.

18 MR. VAZQUEZ: Thank you for those
19 suggestions.

20 Anybody else out there?

21 Hearing none, let me -- I'd like to ask
22 Brenda, actually, from the staff, if she has any
23 comments before we go into recess for tomorrow.

24 MS. FLEMING: Thank you. This is Brenda
25 Fleming, Executive Director.

26 Chairman Vazquez, Honorable Members, and all
27 of the AABs, assessors, CATA, and all others who
28 participated, we really, really do appreciate the

1 time that you've shared with us. All of your
2 input.

3 Members, again, I applaud you for your
4 leadership in this area. And we're moving forward,
5 you know, these really important issues, and
6 conducting this in this public policy, public forum
7 to allow transparency to this process, and really
8 bringing in a great audience and participants in the
9 discussion.

10 We are happy to serve at our role to assist
11 in this manner by drafting some guidance. We will be
12 working on that, at least having our initial
13 discussions this afternoon to see what might be
14 possible, even if it's -- perhaps it's feasible to
15 see if we can get something in the form of an outline
16 that we might be able to share some of our initial
17 thoughts. We'll see what we can do.

18 I'm not actually making a commitment for
19 fear that staff behind me might -- might -- might
20 throw me -- throw me under the table here.

21 But, again, it's our pleasure to participate
22 in this. I think this is going to be an issue that
23 is worthy of some additional discussions.

24 So at the Board's pleasure, we'll schedule
25 some subsequent meetings for -- to flesh this out
26 more, to give the AABs, the taxpayers, and all the
27 parties that participate in this process the best
28 that we can do to help make these events and these

1 activities are successful as we endure this time of
2 pandemic.

3 Certainly there's discussion about perhaps
4 having some of these go beyond the pandemic. But
5 that will be part of -- of -- of what I call this
6 group, our community's discussion. And we will do
7 that which is best to serve our public.

8 So, again, thank you, Members. It was a
9 great day, great discussion. And, again, we
10 appreciate your leadership.

11 MR. VAZQUEZ: Thank you.

12 Actually, I would just, you know, we're not
13 closing. Like I said, this is just a recess until
14 tomorrow.

15 MS. STOWERS: Chairman Vazquez.

16 MR. VAZQUEZ: Yes. Ms. Stowers, go ahead.

17 MS. STOWERS: On behalf of Controller Yee.

18 MR. VAZQUEZ: Yes.

19 MS. STOWERS: I would like to thank all the
20 participants for today's meeting, especially the tax
21 agents and consultants, the Assessment Appeals Board
22 members, and the assessors, staff, and all of our
23 Members. It was a great day. Very useful
24 information. And it's nice that we all have an
25 opportunity to be heard and seen, at least seen
26 virtually.

27 Thank you.

28 MR. VAZQUEZ: Thank you.

1 And I just wanted to once again thank not
2 only the Members, including Regina who stepped up to
3 the plate to weigh in on behalf of Member Cohen, but
4 also my staff, Kari, and, you know, we had Jean, and,
5 of course, Juan, and all the folks, and many of the
6 BOE staff from Brenda on down, Dave Yeung, and
7 especially the folks that did that for us.

8 Mr. Moon, you know, I really appreciated the
9 fact that you were able to weigh in and give us some
10 good ideas and good guidance moving forward.

11 And I'm looking forward to these potential
12 LTAs down the road. And hopefully looking at some
13 possible rule changes that will hopefully make it
14 better for the taxpayers.

15 Because I think at the end of the day, in
16 listening to everybody, it sounds like this is going
17 to be the new norm for a while.

18 You know, we were -- everybody was kind of
19 thinking things were going to go back to normal
20 sometime soon, but I don't see it happening at least
21 for another year, and maybe longer. So I think
22 whatever we can do to make the necessary adjustments
23 to make it as palatable as possible, specific for the
24 taxpayers, we should do that.

25 And with that, we will go ahead and -- we're
26 not adjourning, we're just recessing until tomorrow
27 at 10:00. This is our three-day marathon.

28 And I want to thank all the Members for

1 hanging with me on this. I know it's been a long two
2 days, and we still have one more to go.

3 Thank you all, and get some rest. And we'll
4 see you in the morning.

5 (Whereupon the Board Meeting recessed.)

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1 REPORTER'S CERTIFICATE

2
3 State of California)
4) ss
5 County of Sacramento)
6

7 I, Jillian Sumner, Hearing Reporter for
8 the California State Board of Equalization, certify
9 that on September 23, 2020 I recorded verbatim, in
10 shorthand, to the best of my ability, the
11 proceedings in the above-entitled hearing; that I
12 transcribed the shorthand writing into typewriting;
13 and that the preceding pages 1 through 215
14 constitute a complete and accurate transcription of
15 the shorthand writing.
16
17
18
19

20 *Jillian Sumner*

21 JILLIAN SUMNER, CSR #13619
22 Hearing Reporter
23
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