

BOARD OF EQUALIZATION

TRANSCRIPTION OF RECORDED BOARD MEETING

MARCH 23, 2021

SACRAMENTO, CALIFORNIA

Present: ANTONIO VAZQUEZ, Chair
MIKE SCHAEFER, Vice Chair
TED GAINES, Board Member
MALIA M. COHEN, Board Member
BETTY YEE, State Controller
BRENDA FLEMING, Executive Director
YVETTE STOWERS, DEPUTY CONTROLLER

Transcribed by: Klancie Garrel and Mariam Ayad,
eScribers, LLC
Phoenix, Arizona

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1 **CHAIRMAN VAZQUEZ:** We have unanimous. Everybody's
2 here. With that, we have a quorum present. And we will
3 begin with the pledge of allegiance. If I could get you
4 to, please stand. We'll go ahead and begin with that.

5 **IN UNISON:** I pledge allegiance to the flag of the
6 United States of America and to the republic for which it
7 stands, one nation, under God, indivisible, with liberty
8 and justice for all.

9 **CHAIRMAN VAZQUEZ:** With that, Members -- well, let me
 just do this one
10 friendly reminder, then we're gon -- we'll -- well before
11 we begin the meeting, we'll have some opening remarks
12 from Member Cohen on International Women's Month. But
13 before we start, just another friendly reminder, when
14 you're not speaking, please just mute your mics. And
15 then, when you do want to speak, please be patient with
16 us as -- you know, as we all -- as I say every time,
17 we're all sharing the same line, so that could be kind of
18 confusing sometimes for our transcriptionist.

19 So to make it a little bit easier for her, in terms
20 of transcribing our minutes, I appreciate your
21 cooperation. And just please wait to be recognized. And
22 we'll move forward with that. And try to, obviously,
23 speak as clearly as possible so we can get the best
24 recording of this.

1 remarks, here, from Member Cohen.

2 **MS. COHEN:** Thank you.

3 Good morning, everyone. It's good to be with you on
4 March 23rd. As we begin to close out this month of
5 March, I just wanted to frame the conversation and
6 acknowledge Women's History Month. Women's History
7 Month, it's an annual declared month that highlights
8 contributions of women to -- and contributions of women
9 to events in history as well as in contemporary society.

10 And I just wanted to acknowledge all of the unsung
11 women of -- women that are in history, that are history
12 makers, and also we are acknowledging those heroes and
13 sheroes that we know of. I, particularly, want to
14 acknowledge the women that have shattered the glass
15 ceilings, women that have gone before me that have
16 allowed me an opportunity in this space to be at this
17 platform and to be able to serve the State of California.

18 I want to also acknowledge the -- the continued
19 strides that we must make in order to make this a more
20 equitable society. And you know, I also want to take a
21 note and uplift the men that are our allies, that are
22 fighting with us, that are lifting, that are mentoring,
23 that are supporting women every step of the way, whether
24 they're -- it's inside the house and you're doing dishes
25 or caring for a child or a loved one, or you're in the

1 board room and you're able to appoint and manage projects
2 and direct them towards women, allowing them to shine.

3 Wherever you are in your station in life, I just
4 want to remind you that there is a woman somewhere close
5 by in your life that is uplifting, not only herself and
6 her family and society, but also lifting the hearts and
7 minds of America.

8 So thank you, Mr. Chair, for giving me a few moments
9 to just recognize and celebrate Women's History Month.
10 And I turn the meeting back to you. Thank you.

11 **CHAIRMAN VAZQUEZ:** Thank you.

12 And also acknowledge you --

13 **VICE CHAIR SCHAEFER:** Chair Vazquez?

14 **CHAIRMAN VAZQUEZ:** -- being the first African
15 American --

16 **MS. COHEN:** Thank you.

17 **CHAIRMAN VAZQUEZ:** -- sitting on this board. But
18 also, you know, I think you mentioned -- you touched on
19 something we forget, that behind every powerful man that
20 we've had over the years in leadership, there's always a
21 very supportive woman supporting that individual.

22 So with that, let me just turn to Ms. Taylor. If
23 you would please call the first order of business?

24 **VICE CHAIR SCHAEFER:** Chairman, Chairman? Vice
25 Chair --

1 **CHAIRMAN VAZQUEZ:** Oh wait, it looks like a couple
2 other members want to weigh in. I'm sorry. Vice Chair
3 Schaefer? And then --

4 **VICE CHAIR SCHAEFER:** Yes.

5 **CHAIRMAN VAZQUEZ:** -- well go to Mr. Gaines.

6 **VICE CHAIR SCHAEFER:** Yes. Chair Vazquez, I just
7 wanted to note that last year was the 100th anniversary
8 of the Women's Suffrage Movement and they had Cal
9 Suffrage, and they had quite a year of celebration. I've
10 gone over whatever's there on television -- I mean, on
11 internet, and I'm very impressed with the celebration of
12 the suffrage movement that we had, here, in California.
13 And I'm sure Malia was involved in all of that. And I
14 appreciated her remarks this morning. Thank you.

15 **CHAIRMAN VAZQUEZ:** Thank you.

16 And I see a hand from Member Gaines.

17 **MR. GAINES:** Great. Yeah, thank you. I just --
18 also just wanted to mention, if I could, the great
19 strides women have made in American History. In relating
20 back to my mother, who decided to go to seminary when I
21 was in high school, and so she became a deacon in the
22 Episcopal Church. And they were not ordaining priests in
23 the church at that time.

24 This is in the 19 -- late 1970s. And so she had
25 quite a struggle. And it wasn't until a new bishop was

1 put into place -- the old bishop had retired, he refused
2 to ordain women in the diocese of Northern California.
3 And so I just want to recognize my mother and all women,
4 and the great strides of women historically, and the
5 great contributions that they provide along -- along with
6 men too, that it's a team effort. And that we need
7 leaders of both men and women to make this country work.

8 And if I could also take a moment to recognize
9 Vernon Jordan, who passed away recently. He was,
10 obviously, a great civil rights leader. He died at age
11 85. He was born in Atlanta, Georgia in 1935. In 1957,
12 he graduated from DePauw University in Indiana. The only
13 black student in his class. And went on to earn a law
14 degree from Howard University in Washington, D.C.

15 After graduating, he returned to Atlanta to join a
16 small civil rights law firm, where he worked to help
17 desegregate the University of Georgia. During his
18 career, Mr. Jordan held leadership roles in several civil
19 rights organizations, and served on the boards of various
20 companies. He also advised many presidents in the late
21 1960s, starting with Lyndon B. Johnson, but also Richard
22 Nixon. And was a close friend of President Clinton.

23 Mr. Jordan was a confident and charismatic man. He
24 spent his life championing civil rights. And what really
25 struck me about him is that he wasn't afraid to go into

1 America's boardrooms and talk to corporate leaders about
2 equality. And he was a voice of reason in turbulent
3 times. And a true American icon. He will be greatly
4 missed by his family, friends, and colleagues.

5 And he suffered great strife. He was shot by a
6 white supremacist, I believe -- supremacist, I believe in
7 1990, and was in the hospital for months, in terms of
8 recovery. And he came right back fighting for equal
9 rights and really for humanity. So just want to
10 recognize him for the great -- the great effort and the
11 big difference that he's made in America.

12 Thank you.

13 **CHAIRMAN VAZQUEZ:** Thank you. And thank you for
14 mentioning Vernon Johnson. I had the opportunity to meet
15 him, actually, when he was with the Clinton
16 Administration, when I was a delegate back in 1990.

17 **MR. GAINES:** Awesome.

18 **CHAIRMAN VAZQUEZ:** But with that -- oh, I see -- I
19 see another hand. Ms. Stowers.

20 Go ahead, Ms. Stowers.

21 **MS. STOWERS:** Thank you.

22 Good morning, all.

23 **CHAIRMAN VAZQUEZ:** Good morning.

24 **MS. STOWERS:** I'll be brief. I want to thank you,
25 Ms. Cohen, for those nice words regarding Women's History

1 Month, and Member Gaines and your comments as well, Mr.
2 Schaefer, and Vazquez.

3 Ms. Cohen touched on it, but she didn't say any
4 names. So I'm going to say some names about some
5 outstanding women that we have -- that we have the
6 pleasure to work with. Our Vice President Harris. Let's
7 say her name, let's recognize her. Our State Controller,
8 Controller Yee. Our wonderful board member, Ms. Cohen
9 herself.

10 And when you talk about the supportive roles, two of
11 you have some very strong, fantastic, outstanding people
12 supporting you. So let's give them a shoutout too. Ms.
13 Evans (phonetic) and Ms. Hammond (phonetic). And then
14 I'm going to pat myself on the back as well. Thank you.

15 **MR. GAINES:** Well said, Member Stowers. Thank you.
16 I recognize your efforts and also Member Cohen's -- great
17 things that you're doing. Thank you.

18 **CHAIRMAN VAZQUEZ:** Thank you all for those opening
19 remarks. And with that, seeing no other hands, I'll ask
20 Ms. Taylor to call the first order of business.

21 **MS. TAYLOR:** Thank you. Our first order of business
22 is an announcement regarding public teleconference
23 participation.

24 Good morning and thank you for joining today's Board
25 of Equalization meeting via teleconference. Throughout

1 the duration of today's meeting, you will primarily be in
2 a listen-only mode. As you may know from our public
3 Agenda Notice and our website, we have requested that
4 individuals who wish to make a public comment fill out
5 the public comment submission form found on our
6 additional information web page in advance of today's
7 meeting, or alternatively, participate in today's meeting
8 by providing your public comment live.

9 After the presentation of an item has concluded, we
10 will begin by identifying any public comment requests
11 that have been received by our board proceeding staff,
12 with the AT&T Operator providing directions for you to
13 identify yourself. After all known public commenters
14 have been called, the operator will also provide public
15 comment instructions to individuals participating via
16 teleconference.

17 Accordingly, if you intend to make a public comment
18 today, we recommend dialing into the meeting on the
19 teleconference line, as the audio broadcast on our
20 website experiences a one- to three-minute delay. When
21 giving a public comment, please limit your remarks to
22 three minutes. We ask that everyone who is not intending
23 to make a public comment, please mute their line or
24 minimize background noise.

25 If there are technical difficulties when we are in

1 public comment portion of our meeting, we will do our
2 best to read submitted comments into the record at
3 appropriate times. Thank you for your patience and
4 understanding.

5 **CHAIRMAN VAZQUEZ:** Thank you, Ms. Taylor.

6 With that, we've -- if you would please call the
7 first item.

8 **MS. TAYLOR:** Thank you. The first item is F.1.a.,
9 Other Tax Program, Non-appearance Matters, Property Tax
10 Matters, land escaped assessment, Pacific Gas and
11 Electric Company, 0135 CF. Contribution disclosure forms
12 are not required, pursuant to Government Code section
13 15626.

14 This matter will be presented by Mr. McCool.

15 **MR. MCCOOL:** Good morning, Chairman Vazquez and
16 members of the Board. I am Jack McCool, Chief of the
17 State's Tax Property Division. This morning, I am here
18 to present State's assessments for the Board's
19 consideration and adoption. The following three items,
20 beginning with a, for assessee 135, PG&E, are items that
21 represent property that the assessees failed to report
22 timely and as a result escaped assessment.

23 All assessees in these three matters have been
24 notified of the escaped assessments and have been given
25 an opportunity to provide additional information to

1 change our escaped assessment findings. None of the
2 assessees provided any additional information. I ask for
3 the board's adoption of these escaped assessments,
4 beginning with item a. Thank you.

5 **CHAIRMAN VAZQUEZ:** Thank you, Mr. McCool.

6 With that, I'd like to entertain a motion to adopt
7 the staff's recommendation.

8 **MR. GAINES:** So moved.

9 **VICE CHAIR SCHAEFER:** Second.

10 **CHAIRMAN VAZQUEZ:** It's been moved by Member Gaines.

11 **VICE CHAIR SCHAEFER:** Second by Schaefer.

12 **CHAIRMAN VAZQUEZ:** And second by Vice Chair
13 Schaefer. Are there any comments, suggestions? If not,
14 do we have any written comments on this, Ms. Taylor?

15 **MS. TAYLOR:** We do not have any written comments.

16 **CHAIRMAN VAZQUEZ:** Do we have anybody in the public
17 queued up on this item?

18 **MS. TAYLOR:** I can check with the AT&T moderator.

19 AT&T Moderator, can you let us know if there is
20 anyone who wants to make a public comment on this matter?

21 **AT&T MODERATOR:** And ladies and gentlemen, if you do
22 wish to make a public comment, please press 1, then 0 at
23 this time. One, zero. And allowing a few moments, we
24 have no one queuing up for comment. And we have no
25 comments in queue.

1 **CHAIRMAN VAZQUEZ:** Okay, seeing no other comments or
2 hearing no other comments from individuals.

3 Ms. Taylor, if you'd please call the roll on the
4 motion?

5 **MS. TAYLOR:** Yes.

6 Chairman Vazquez?

7 **CHAIRMAN VAZQUEZ:** Aye.

8 **MS. TAYLOR:** Vice Chair Schaefer?

9 **VICE CHAIR SCHAEFER:** Aye.

10 **MS. TAYLOR:** Member Gaines?

11 **MR. GAINES:** Aye.

12 **MS. TAYLOR:** Member Cohen?

13 **MS. COHEN:** Aye.

14 **MS. TAYLOR:** And Deputy Controller Stowers, not
15 participating.

16 **MS. STOWERS:** Correct, not participating, as this is
17 the constitutional function. Just want to be clear on
18 the record because I didn't hear that part when you did
19 the introduction.

20 **CHAIRMAN VAZQUEZ:** Thank you.

21 So that's unanimous of those that can participate.
22 And with that, let me ask Ms. Taylor to take us to the
23 next -- or proceed with our next presentation.

24 **MS. TAYLOR:** The next item is F.1.b., Other Tax
25 Programs, Non-appearance Matters, Property Tax Matters,

1 land escaped assessment, Cellco Partnership dba Verizon
2 Wireless, 2559. This is a constitutional function,
3 contribution disclosure forms are not required pursuant
4 to Government Code section 15626. This matter be
5 presented by Mr. McCool.

6 **MR. MCCOOL:** Good morning, once again. Similar to
7 the previous item, Item F.1.b. represents property that
8 the assessee failed to report timely and has a -- as a
9 result, has resulted in a escaped assessment. The
10 assessee was provided an opportunity to provide
11 additional information to change our escaped assessment
12 findings. The assessee did not provide any additional
13 information.

14 I ask for the board's adoption of this escaped
15 assessment. Thank you.

16 **CHAIRMAN VAZQUEZ:** Thank you, Mr. McCool. I just
17 had one question if nobody else does. Mr. McCool, as I'm
18 looking through this, the department hadn't received a
19 response from the taxpayer since March the 4th?

20 **MR. MCCOOL:** No, Mr. Chairman, the assessee did not
21 provide any additional information after our notice to
22 them, as far as I know.

23 **CHAIRMAN VAZQUEZ:** Okay. Thank you.

24 Other members, were there any questions? Seeing and

1 **MR. GAINES:** Chair Vazquez?

2 **CHAIRMAN VAZQUEZ:** Oh yeah, Member Gaines, go ahead.

3 **MR. GAINES:** Just a suggestion, and maybe there's
4 going to be more deliberation on some of these issues
5 that I'm not aware of, but would it be possible to have
6 Mr. McCool give a brief summary, as he's been doing, on
7 each of these, we can ask question as we wish and then
8 take a vote at the end, or do they have to be separate
9 votes?

10 **CHAIRMAN VAZQUEZ:** Let -- let's check with Mr.
11 Nanjo.

12 Does is matter, Nanjo, on the procedures, or can we
13 hear them all first?

14 **MR. NANJO:** You can hear them all first and take
15 them as one vote, that's something that the Board can do.

16 **CHAIRMAN VAZQUEZ:** Okay. That's the pleasure of the
17 members, we can do that.

18 Is that easier, you think, Mr. Gaines?

19 **MR. GAINES:** I think so, but I'd like to see what
20 the Board thinks, if they're comfortable with that.

21 **CHAIRMAN VAZQUEZ:** It looks like people are okay --
22 I don't -- I'm not hearing or seeing any hands objecting
23 to that.

24 **MR. NANJO:** Chairman Gaines -- sorry, Chairman
25 Vazquez --

1 **CHAIRMAN VAZQUEZ:** Yes, go ahead.

2 **MR. NANJO:** -- if the board's desires to hear all
3 these three at the same time, I would have our Board
4 Proceedings Clerk, Ms. Taylor, go ahead and read all
5 three of them. And then that way, you can discuss and
6 vote on all three at once. Thank you.

7 **CHAIRMAN VAZQUEZ:** Thank you.

8 **VICE CHAIR SCHAEFER:** Vice Chair --

9 **CHAIRMAN VAZQUEZ:** Vice Chair Schaefer, yes?

10 **VICE CHAIR SCHAEFER:** -- Vice Chair Schaefer, here.
11 Yes, I would like to -- I'd like to suggest that it can
12 be assumed that all of the taxpayers would have been
13 seeking a waiver of the penalty for Section 826, and we
14 would have granted it or denied it. Is that going to
15 appear? The only thing I see is there is a penalty, and
16 I'm not aware that a objection to it was made or -- I
17 think quite often, we waive a penalty for good cause.

18 **CHAIRMAN VAZQUEZ:** Is that a question for Mr.
19 McCool?

20 **VICE CHAIR SCHAEFER:** Yes. Mr. McCool?

21 **MR. MCCOOL:** Yes, Vice Chair Schaefer --

22 **STAFF VICE CHAIR SCHAEFER:** I put your drink in your
--

23 **MR. MCCOOL:** -- assesses --

24 25 him?

STAFF
VICE
CHAIR
SCHAEFE

R: --
chair.
He's
gone.
Did you
hear

1 **CHAIRMAN VAZQUEZ:** I'm hearing some back noise here.
2 Who's got their mic on?

3 **VICE CHAIR SCHAEFER:** I am -- Vice Chair is here.

4 **CHAIRMAN VAZQUEZ:** Go ahead, Vice Chair.

5 **VICE CHAIR SCHAEFER:** Well, no. I was just asking a
6 question to Mr. McCool if there was an objection made to
7 the penalty per 862, and did we grant or deny it?

8 **MR. MCCOOL:** So -- thank you, Mr. -- Vice Chair
9 Schaefer. The assesses in all three of the escaped
10 assessment matters have not objected to the penalty.

11 **VICE CHAIR SCHAEFER:** Thank you.

12 **MR. NANJO:** I'm sorry. Chairman Vazquez, this is
13 Henry Nanjo, Chief Counsel, again. It occurs to me that
14 one of the matters has already been voted on. So Ms.
15 Taylor can read the other two items and the Board can
16 handle the other two items at this point.

17 **CHAIRMAN VAZQUEZ:** That -- I was just going to ask
18 Ms. Taylor about that. So you're correct, Ms. Nanjo.
19 Let me have Ms. Taylor -- if she could read off the last
20 two, and then have Mr. McCool make the presentation. And
21 then, we'll open it up to the members if there's any
22 comments or questions before we vote on both of them.

23 Ms. Taylor?

24 **MS. TAYLOR:** Certainly.

25 So the two items that we're considering is F.1.b.,

1 Other Tax Programs, Non-appearance Matters, Property Tax
2 Matters, land escaped assessment for Cellco Partnership
3 doing business as Verizon Wireless, 2559; and item F.1.c.,
4 Other Tax Programs, Non-appearance Matters, Property Tax
5 Matters, land escaped assessment Sprint Spectrum LLP,
6 2720.

7 Both are constitutional functions. And dis --
8 contribution disclosure forms are not required, pursuant
9 to Government Code section 15626.

10 **MR. MCCOOL:** Thank you, Ms. Taylor.

11 Once again, Jack McCool, State-Assessed Property
12 Division. In both of these matters, the assessees failed
13 to report their property in a timely manner, and as a
14 result, SAPD has -- is asking for the Board's
15 consideration of two escaped assessments. Both assessees
16 have been notified of these escaped assessments or given
17 an opportunity to provide additional information, and we
18 received no response from either assessee. We have
19 received no objection to the penalty amounts either.

20 I ask for the Board's adoption of both of these
21 escaped assessments. Thank you.

22 **CHAIRMAN VAZQUEZ:** Members, are there any questions
23 on either one of these from the members? Seeing and
24 hearing none -- the only one I have is actually the same
25 question asked of the first, and I'll ask it of these

1 next two as well.

2 To Mr. McCool, is it correct that we did not -- the
3 department didn't receive any response from the taxpayer
4 since March 4th; is that correct?

5 **MR. MCCOOL:** That is correct.

6 **CHAIRMAN VAZQUEZ:** Okay. Seeing no other hands or
7 comments -- do we have any written comments on this, Ms.
8 Taylor?

9 **MS. TAYLOR:** We do not have any written comments.

10 **CHAIRMAN VAZQUEZ:** Can we check with AT&T on this?

11 **MS. TAYLOR:** Certainly.

12 AT&T Moderator, can you let us know if there is
13 anyone who would like to make a public comment on these
14 matters?

15 **AT&T MODERATOR:** Certainly.

16 Once again, ladies and gentlemen, if you would like
17 to make a comment, please press one then zero at this
18 time. One, zero.

19 And we have no comments in queue.

20 **CHAIRMAN VAZQUEZ:** Thank you.

21 With that, Members, these two items are now before
22 us. I would like to entertain a motion to adopt the
23 staff recommendation on both F.1.b. and F.1.c.

24 **MR. GAINES:** So moved.

25 **CHAIRMAN VAZQUEZ:** It's been moved by Member Gaines.

1 I will go ahead and second that --

2 **MS. COHEN:** Second.

3 **CHAIRMAN VAZQUEZ:** Oh we got a second from Member
4 Cohen.

5 Okay. Seeing no comments or hands, I will ask Ms.
6 Taylor to please call the roll.

7 **MS. TAYLOR:** Chairman Vazquez?

8 **CHAIRMAN VAZQUEZ:** Aye

9 **MS. TAYLOR:** Vice Chair Schaefer?

10 **VICE CHAIR SCHAEFER:** Aye.

11 **MS. TAYLOR:** Member Gaines?

12 **MR. GAINES:** Aye.

13 **MS. TAYLOR:** Member Cohen?

14 **MS. COHEN:** Aye.

15 **MS. TAYLOR:** Deputy Controller Stowers, not
16 participating.

17 **CHAIRMAN VAZQUEZ:** So that's unanimous of those that
18 can participate.

19 And with that, Ms. Taylor, I would ask you to call
20 the next item.

21 **MS. TAYLOR:** The next item is F.l.d., Other Tax
22 Programs, Non-appearance Matters, Property Tax Matters,
23 Board Role Changes, 2020 Board Role of Private Rail Cars.
24 This is a constitutional function, contribution
25 disclosure forms are not required pursuant to Government

1 Code section 15626.

2 **MR. MCCOOL:** And good morning, Chairman Vazquez and
3 Members of the Board. Once again, Jack McCool, State-
4 Assessed Properties Division.

5 I am also here to present, for the Board's
6 consideration, a role change to correct a staff error.
7 This role change involves a mathematical error present in
8 the Private Railroad Car Role, adopted by the Board on
9 July 22nd, 2020. The error was discovered prior to the
10 annual tax bills being issued, and the assessee was
11 billed the correct amount. This role change simply
12 corrects the error in the Board's official record.

13 I ask for the Board's adoption of this role change.
14 Thank you.

15 **CHAIRMAN VAZQUEZ:** Thank you.

16 Members, I don't see any hands or questions on this.
17 And it sounds like it's more of an administrative request
18 here. So I would like to entertain a motion to adopt the
19 staff recommendation on this.

20 **VICE CHAIR SCHAEFER:** So moved.

21 **CHAIRMAN VAZQUEZ:** It's been moved by Vice Chair
22 Schaefer.

23 **MR. GAINES:** Second.

24 **CHAIRMAN VAZQUEZ:** It's been second by Member
25 Gaines.

1 Ms. Taylor, we don't have any written comments on
2 this, do we?

3 **MS. TAYLOR:** No, we do not.

4 **CHAIRMAN VAZQUEZ:** And I guess we should check and
5 see if anybody's on the -- in the queue from the public
6 on this item.

7 **MS. TAYLOR:** Certainly.

8 AT&T Moderator, can you let us know if there is
9 anyone who wants to make a public comment on this matter?

10 **AT&T MODERATOR:** Certainly.

11 Ladies and gentlemen, if you would like to make a
12 comment, please press one and then zero. One, zero.

13 And we have no comments in queue.

14 **CHAIRMAN VAZQUEZ:** Thank you.

15 With that, Members, let me have Ms. Taylor call the
16 roll on this motion to approve the staff's recommendation
17 on F1D.

18 **MS. TAYLOR:** Yes.

19 Chairman Vazquez?

20 **CHAIRMAN VAZQUEZ:** Aye.

21 **MS. TAYLOR:** Vice Chair Schaefer?

22 **VICE CHAIR SCHAEFER:** Aye.

23 **MS. TAYLOR:** Member Gaines?

24 **MR. GAINES:** Aye.

25 **MS. TAYLOR:** Member Cohen?

1 **MS. COHEN:** Aye.

2 **MS. TAYLOR:** Deputy Controller Stowers, not
3 participating.

4 **CHAIRMAN VAZQUEZ:** So that's unanimous of those that
5 are able to participate.

6 With that, Ms. Taylor, if you would please call the
7 next item.

8 **MS. TAYLOR:** The next item is F.l.e., Other Tax
9 Programs, Non-appearance Matters, Property Tax Matters,
10 Board Role Changes, 2020 Board Role of State-Assessed
11 Property. This is a constitutional function,
12 contribution disclosure forms are not required, pursuant
13 to Government Code section 15626.

14 This matter will be presented by Mr. McCool.

15 **MR. MCCOOL:** Good morning, again, Mr. Chairman and
16 Members of the Board. Jack McCool, State-Assessed
17 Properties Division.

18 This role change involves changing the tax-rate area
19 for State Assesseees and does not affect the assesseees'
20 2020 Board-adopted Assessed Value. This role change
21 simply corrects a staff error. And I ask for the Board's
22 adoption. Thank you.

23 **CHAIRMAN VAZQUEZ:** Thank you, Mr. McCool.

24 Members, are there any questions or comments?

25 Seeing none, I would like to entertain a motion to adopt

1 the staff's recommendation.

2 **VICE CHAIR SCHAEFER:** Vice Chair Schaefer, so moved.

3 **CHAIRMAN VAZQUEZ:** It's been moved by Vice Chair
4 Schaefer.

5 **MR. GAINES:** Second.

6 **CHAIRMAN VAZQUEZ:** And it's been second by Member
7 Gaines.

8 Ms. Taylor, do we have any written comments on this
9 item?

10 **MS. TAYLOR:** No, we do not.

11 **CHAIRMAN VAZQUEZ:** Can we check with Ms. -- the AT&T
12 and see if there's anybody in the queue?

13 **MS. TAYLOR:** Sure.

14 AT&T Moderator, can you let us know if there is
15 anyone who wants to make a public comment on this matter?

16 **AT&T MODERATOR:** Okay ladies and gentlemen, if you
17 do wish to make a public comment, please press one then
18 zero.

19 And we have no -- no one in queue for comment.

20 **CHAIRMAN VAZQUEZ:** Thank you.

21 With that, Ms. Taylor, if you would please call the
22 roll on this motion for F.l.e..

23 **MS. TAYLOR:** Chairman Vazquez?

24 **CHAIRMAN VAZQUEZ:** Aye.

25 **MS. TAYLOR:** Vice Chair Schaefer?

1 **VICE CHAIR SCHAEFER:** Aye.

2 **MS. TAYLOR:** Member Gaines?

3 **MR. GAINES:** Aye.

4 **MS. TAYLOR:** Member Cohen?

5 **MS. COHEN:** Aye.

6 **MS. TAYLOR:** Deputy Controller Stowers, not
7 participating.

8 **CHAIRMAN VAZQUEZ:** So that's unanimous of those that
9 can participate.

10 And with that, Ms. Taylor, if you would please take
11 us to our next item.

12 **MS. TAYLOR:** Our next item is G.1., Chief Counsel
13 Matters, Rulemaking, staff requests for approval to
14 proceed with Section 100, changes to the update --
15 changes to update the Board Proceeding Division's fax
16 number and email address in the rules for tax appeals
17 regulations 5216, 5240, 5262, and 5570.

18 This item requires Board action. This matter will
19 be presented by Mr. Lin.

20 **MR. LIN:** Okay. Good morning, Chairman Vazquez and
21 Members of the Board. My name is Lawrence Lin. I am a
22 tax counsel with the legal department. I am here to
23 request the Board's approval to complete the Section 100
24 changes to rules for tax appeals numbers 5216, 5240,
25 5262, and 5570.

1 These particular regulations govern the contact
2 information for the Board Proceedings Division during the
3 appeals process. And the proposal amendments are
4 intended to update the current contact information with
5 Board Proceedings Division's new fax number and email
6 address for appeals.

7 Lest we request the Board accept Section 100 changes
8 to rules for tax appeals numbers 5216, 5240, 5262, and
9 5570. Thank you.

10 **CHAIRMAN VAZQUEZ:** Thank you.

11 Members, do we have any question for -- questions
12 for Mr. Lin? Seeing and hearing none. Let me check with
13 Ms. Taylor.

14 Is there any written comments on this item?

15 **MS. TAYLOR:** There are no written comments.

16 **CHAIRMAN VAZQUEZ:** Can we check with AT&T?

17 Oh I'm sorry, looks like Vice Chair Schaefer --

18 **VICE CHAIR SCHAEFER:** Actually I had some comments.

19 This is for any comments on the item?

20 **CHAIRMAN VAZQUEZ:** Yes.

21 **VICE CHAIR SCHAEFER:** I'm -- I'm amused and
22 concerned to see how the fax number's listed and then all
23 X'd out. I used to personally use faxes a lot twenty
24 years ago and I haven't seen one for twenty years. I
25 just wondered, is that still relevant in the days of

1 printers, and internet, and transformation of documents,
2 and scanning, and all that stuff. Maybe we haven't used
3 fax numbers for a decade, and I don't know why we're even
4 putting them in our documents.

5 Can somebody speak to that?

6 **MR. NANJO:** Yes. Vice Chair Schaefer, this is Henry
7 Nanjo, Chief Counsel. Thank you for your comment.
8 Unfortunately, we would have to make other changes, as
9 well, if we were to eliminate the fax number. But in
10 fact, we still do get faxes. It is not nearly as
11 commonplace as it used to be in the past, but some of our
12 taxpayers do send things in through the fax machine.

13 **VICE CHAIR SCHAEFER:** Do you get --

14 **MR. NANJO:** And as recently as, I would say, six
15 months ago, we have received faxes. Thank you for your
16 comments --

17 **VICE CHAIR SCHAEFER:** Do you ever receive -- Henry,
18 do you ever receive a Western Union Telegraph?

19 **MR. NANJO:** We don't see those anymore, sir.

20 **VICE CHAIR SCHAEFER:** Okay. I just want you to know
21 that I'm relevant and current.

22 **MR. NANJO:** I appreciate that, sir. Thank you.

23 **CHAIRMAN VAZQUEZ:** But Vice Chair Schaefer, that's a
24 good question. And you know what, I was of the same
25 opinion but I just happened -- this last week happened to

1 have and -- I had to fax something, believe it or not,
2 over to one of the controllers' offices. They were still
3 using a fax. Well, it was one of the options. So
4 they're still out there. But you are -- they are -- it
5 is a dying piece of equipment these days.

6 Ms. Taylor, I think we checked, there was no written
7 comments but is there anybody in the queue that wishes to
8 speak on this item?

9 **MS. TAYLOR:** All right, we'll check.

10 AT&T Moderator, can you let us know if there is
11 anyone who would like to make a public comment on this
12 matter?

13 **AT&T MODERATOR:** Okay.

14 If you'd like to make a public comment, please press
15 one and then zero at this time. One, zero.

16 And we have no one in queue at this time.

17 **CHAIRMAN VAZQUEZ:** With that -- Ms. Taylor, you know
18 what, as we're going back and forth, we did get a motion
19 from this -- on this one item, correct? Are we --

20 **MS. TAYLOR:** I do not have a motion yet.

21 **CHAIRMAN VAZQUEZ:** Okay. That's what I wasn't sure.
22 I was looking at my notes and I said, I don't think we
23 moved this.

24 So let me ask -- let me entertain a motion for the
25 members to adopt the staff recommendation on G.1. -- item

1

G.1..

MS. STOWERS: Mr. Vazquez, this is Deputy Controller

2

3 Stowers.

4 **CHAIRMAN VAZQUEZ:** Yes?

5 **MS. STOWERS:** I move to approve the Section 100

6 changes from item G.1..

7 **MS. COHEN:** I second that.

8 **CHAIRMAN VAZQUEZ:** So moved by Ms. Stowers. And it

9 was second by Member Cohen.

10 Seeing no hands or comments, Ms. Taylor, will you

11 please call the roll on this motion for G1?

12 **MS. TAYLOR:** Chairman Vazquez?

13 **CHAIRMAN VAZQUEZ:** Aye.

14 **MS. TAYLOR:** Vice Chair Schaefer?

15 **VICE CHAIR SCHAEFER:** Aye.

16 **MS. TAYLOR:** Member Gaines?

17 **MR. GAINES:** Aye.

18 **MS. TAYLOR:** Member Cohen?

19 **MS. COHEN:** Aye.

20 **MS. TAYLOR:** Deputy Controller Stowers?

21 **MS. STOWERS:** Aye.

22 **CHAIRMAN VAZQUEZ:** So that's unanimous of all those

23 present.

24 Ms. Taylor, if you would please call our next item.

25

MS. TAYLOR: Our next item is J.1., Administrative

1 Consent Agenda, approval of the board meeting minutes
2 February 11th, 2021 and February 23rd and 24th, 2021.

3 **CHAIRMAN VAZQUEZ:** Members, do we have any comments,
4 questions, corrections to the minutes on February 11th
5 and/or February 23rd and 24th?

6 Seeing no hands. I would like to entertain a motion
7 to approve the hearing minutes.

8 **VICE CHAIR SCHAEFER:** So moved, Vice Chair.

9 **CHAIRMAN VAZQUEZ:** So it's been moved by our Vice
10 Chair. And I will second that.

11 Ms. Taylor, do we -- we don't have any written
12 comments on this, do we?

13 **MS. TAYLOR:** No.

14 **CHAIRMAN VAZQUEZ:** Can we check with AT&T if there's
15 anybody in the queue on this item, J -- on J.1.?

16 **MS. TAYLOR:** J.1.

17 AT&T Moderator, can you let us know if there's
18 anyone who would like to make a public comment on J.1?

19 **AT&T MODERATOR:** Okay.

20 If you'd like to make a public comment, please press
21 one then zero at this time. One, zero.

22 And we have no comments in queue.

23 **CHAIRMAN VAZQUEZ:** Thank you.

24 With that, Members, let me have Ms. Taylor please
25 call the roll on the motion here for J.1.

1 **MS. TAYLOR:** Chairman Vazquez?

2 **CHAIRMAN VAZQUEZ:** Aye.

3 **MS. TAYLOR:** Vice Chair Schaefer?

4 **VICE CHAIR SCHAEFER:** Aye.

5 **MS. TAYLOR:** Member Gaines?

6 **MR. GAINES:** Aye.

7 **MS. TAYLOR:** Member Cohen?

8 **MS. COHEN:** Aye.

9 **MS. TAYLOR:** Deputy Controller Stowers?

10 **MS. COHEN:** Aye.

11 **CHAIRMAN VAZQUEZ:** So that's unanimous of all those
12 present.

13 With that, Ms. Taylor, if you'd please call the next
14 item.

15 **MS. TAYLOR:** The next time is K.1.a., Executive
16 Director's Report, Organizational Update. Report on the
17 status of pending and upcoming organizational issues.

18 This matter will be presented by Ms. Fleming.

19 **MS. FLEMING:** Good morning, Honorable Members.
20 Chairman Vazquez and Honorable Members, I am Brenda
21 Fleming, Executive Director. Today's report numbers will
22 provide updates on our priorities and accomplishments
23 since last month's meeting. I'll turn it over, after my
24 presentations, to my executive team to report on the
25 operational activities and projects in their respective

1 areas of responsibility.

2 Members, today, my report will cover items K.1.a.
3 through K.1.g..

4 Members, since our last meeting, our top priority
5 continues to be the implementation of Proposition 19.
6 While it is not -- it is our top priority, it certainly
7 is not our only priority. Work continues on our other
8 projects and tax administration functions that are
9 equally important to meeting our constitutional and
10 statutory duties.

11 Members, for planning purposes, if I could move you
12 to K.1.a., which is the Organizational Update. For
13 planning
14 purposes, we will continue our current telework practices
15 through December 31st of this year, adhering to the
16 governor's recommended 75 percent teleworking, 25 percent
17 staff in-office ratio to ensure the care and safety of
18 our staff.

19 Members, we will continue to hold our monthly Board
20 Meetings virtually for the remaining -- for the remainder
21 of this calendar year. Again, continuing to use the
22 telework and video conference practices that have been in
23 place since April of 2020. We will continue to monitor
24 our public health guidelines and are prepared to adjust
these plans as needed.

1 which is the extension of time to complete Local
2 Assessment Roll. Revenue and Taxation Code 616 requires
3 county assessors to annually complete their Local Roll
4 Assessments by July 1. Section 155 provides that the
5 Board or its Executive Director may extend, by thirty
6 days, the deadline for any official act by the assessor.
7 In the case of public calamity, the deadline may be
8 extended by forty days.

9 Section 155 also requires that the Executive
10 Director inform the Board of any such extension at its
11 next regular meeting. This report, Members, is to inform
12 you that the Butte, Mendocino, and San Luis Obispo County
13 Assessors have requested, and have been granted, a
14 thirty-day extension for completing their 2021 Local
15 Assessment roll.

16 Members, if I could draw your attention to K.1.c. and
17 K.1.g.. I'm going to take them up in order. K.1.c.,
Members,
18 is Board Member Cohen's L item. It's an L Agenda Item
19 that was presented to us on December 16th, 2020 at that
20 last board meeting. At that meeting, Members, Board
21 Member Cohen presented five L Agenda Items for the
22 purpose of continuing to drive our property tax
23 modernization and transparency goals.

24 If you recall, Member Cohen's L Agenda Items were

25 initially presented in 2019, but due to shifts in

1 priorities, we were not able to accomplish all of the
2 items at that time. We're prepared to resume the
3 discussions now. Based on the Board's December
4 directives to the each -- to report on these Items, today
5 I will report out on the feasibility of implementing the
6 Items with the opportunity, Members, to provide more
7 detailed information in subsequent Board Meetings based
8 on the outcomes of today's discussion.

9 Drilling down a bit more on the first item, K.1.c.,
10 the
11 2020 Board Member work plans and/or Reference Manual.
12 Starting with this one member -- let me begin first with
13 a little bit of clarification. On the Agenda, Members,
14 the Item is listed on the PAN as an -- as the -- let me
15 just look at it a bit -- twenty -- as the Work Plan
16 and/or Reference Manual.

17 The item is actually referring to the 2021 Board
18 Workload plan. It's a different titled document. The
19 2021 Board Workload Plan is an annual workplan prepared
20 by our Board Proceedings Division. It is used internally
21 for planning board meeting agendas and for scheduling
22 purposes. It contains calendars of our public board
23 meetings with the necessary timelines and processes that
24 are used by staff to develop the board agendas,
supporting materials, public comments, et cetera.

1 2021 Board Member Work Plan and/or Reference Manual on
2 the Agenda. The Board Meeting Reference -- the Board
3 Meeting Reference Manual is actually referred to as
4 Publication 311. That document, Members, is not on the
5 Agenda today. And again, similar to the workload plans,
6 it is used by staff to prepare meetings.

7 To help eliminate the confusion stemming from the
8 use of similar titles for many of our publications and
9 board materials, going forward we will add unique
10 publication and document numbers to such items so there's
11 better clarity on specifically which ones we're referring
12 to.

13 Drilling down specifically on the Board Workload
14 Plan, it has been in use for many years with periodic
15 revisions to its template and format. Member Cohen's L
16 item would expand the Workload Plan content and showcase
17 the workload associated with some of our other
18 constitutional and statutory responsibilities. This
19 work, Members, is mostly handled as internal operational
20 activities with the outcome scheduled for board meetings.
21 For example, board adoption of assessors' handbooks for
22 public discussion and Board action.

23 Members, after examining some of the other content
24 that is currently included in the Board Workload Plan, I
25 believe there is value in adding the following three

1 items to the document to provide more transparency and
2 planning opportunities.

3 The first item is, Calendar for Assessment Practices
4 Surveys and Samples. The second addition is calendar of
5 Assessors Handbook Revisions. The third revision is
6 Calendar of Appraiser Training and Certification.

7 Similar to the current content, these additional
8 items are recurring items, they're timeline driven, and
9 they represent core functions of our constitutional and
10 statutory responsibilities. So including these items in
11 the Workload Plan is reasonable. The outcomes of this
12 work, these reports, and materials are presented publicly
13 for board discussion and action. For, again, example,
14 adoption of assessors' handbooks. They're also
15 maintained on our website.

16 However, historically, Members, even though there's
17 exposure to them and they're transparent, they have not
18 been included in -- historically in our Annual Workload
19 Plan. Adding this additional information would augment
20 our current board meeting planning and reporting efforts.

21 For reference, Members, today's presentation
22 includes just a subset of the current Board Workload Plan
23 with sample pages of the materials that I recommend. And
24 that information is available and noted on our website.

25 Their first item, again, the calendar for assessment

1 practices, surveys, and samples, this item will show the
2 counties that are scheduled for this survey or sample
3 work during this calendar year, the '20/'21 calendar
4 year.

5 The second item, as mentioned, is the calendar of
6 Assessors Handbook Revisions. This shows the status of
7 all Assessors Handbooks and those which staff anticipate
8 working on it -- during this calendar year.

9 The third item will be the calendar of Appraiser
10 Training and Certification. This item is currently
11 pending but we anticipate adding it soon. As we begin to
12 unpack the training schedule for 2021, we realize that
13 there is still some uncertainty due to the pandemic
14 restrictions. So as soon as the upcoming schedule for
15 that training schedule is finalized, we'll add this
16 material to the board workplan also for your reference.

17 Again adding this material will provide a broader
18 look at staff's workload for the year ahead and allow for
19 the board to anticipate and prepare for staff to report
20 out on these items regularly. Members, as you know, this
21 information, again, is also on our website.

22 If you agree and approve of these additions, we will
23 do the further work necessary on the processes needed to
24 support their inclusion, not just in a Workload Plan, but
25 Board Meeting Agendas. We want to do so to ensure that

1 this workload stays on track and in place. The goal
2 would be to ensure that the material and information be
3 included as recurring items on Board Meeting Agendas.

4 This, again, is in alignment with our strategic plan
5 to rebuild, revitalize, and modernize. And as we
6 progress, there will be additional refinements over time
7 to continuously enhance the effectiveness of this
8 planning material.

9 Members, as a part of our partnership on modernizing
10 our tax administration function and systems, we'll
11 continue to bring these items forward to you to keep you
12 informed about the actions and the progress occurring
13 towards our strategic plan and modernization goals.

14 If there are no questions, Members, I will continue
15 to K.1.d..

16 K.1.dD Members, is our BOE website referring to
17 restoring legacy documents. Member Cohen's second Agenda
18 request regarding restoring the legacy documents was to
19 report on the progress of the BOE and complying with
20 AB434, and provide recommendations for admin -- any
21 administrative, budgetary, or statutory remedies that are
22 needed to restore convenient electronic access to legacy
23 documents on the BOE website.

24 Members, you may recall AB434 regarding State web
25 accessibility, standard, and reports requires that State

1 agencies be in compliance with specified accessibility
2 standards. In June of 2019, approximately 4,200 property
3 tax documents were flagged for remediation. In July of
4 2020, a year later, an additional 2,200 property tax
5 related documents were flagged as non-compliant and were,
6 accordingly, removed from the website.

7 As a result of staff's good work, the majority of
8 these documents have been remediated and have been
9 returned to the BOE website. Currently, there are
10 approximately 1,500 documents still outstanding. The
11 majority of which are older Letters to Assessors and
12 annotations that are dated prior to year 2000, with many
13 even being prior to 1990.

14 Staff are currently evaluating the outstanding
15 documents to determine which are feasible to remediate
16 and which are not. It may, in fact, not be cost
17 effective to remediate some of the older items for ADA
18 purposes. But it is important to note that all of these
19 documents remain available to the public upon request.
20 The BOE website does provide a convenient option for
21 requesting a document that is not available. And in most
22 cases, we are able to send that document electronically
23 to the requestor within 24 hours.

24 In addition, Members, to remediating the non-
25 compliant documents, staff are exploring ways to make the

1 ADA compliance process more efficient. Based on the
2 remaining workload and process improvements, no
3 administrative, statutory, or budgetary remedies are
4 currently needed. But we will keep you updated on the
5 continued progress and any future needs.

6 Members, if there are no questions on this item, I
7 will proceed with item K.1.e..

8 K.1.e., Members, Letters to Assessors. Member
Cohen's
9 third Agenda Item, request of a report on the feasibility
10 of publishing proposed LTAs on board meeting agendas
11 prior to their issuance. For context, in calendar year
12 2020, the BOE issued sixty-seven Letters to Assessors.
13 Thirty-seven -- or approximately fifty-five of these fall
14 into the general information routine administration
15 category. The balance of those sixty-seven LTAs are
16 those that fall into the substantive matter category.
17 This latter category was presented to the Board for
18 public discussion, either as a LTA directly, or as a part
19 of a larger project discussion.

20 Members, after further conversations with Member
21 Cohen -- and I appreciate her clarification on this
22 item -- I ask that the Board allow more time for my staff
23 and me to perform a closer examination of the more
24 substantive LTAs in order to review the topics and the

1 reasonable to agendize prior to issuance, including a
2 review of our LTA processes and timelines.

3 Similarly, Members, for some of the routine
4 administration LTAs, a closer examination of those would
5 inform on which may be fitting for Board Agendas. For
6 example, Members, there's LTAs that we put out on a data
7 collection surveys. Perhaps those types of categories
8 could be added as Consent Items. Those materials are
9 scheduled annually and are less time sensitive.
10 Naturally, as a part of the feasibility, we'll assess the
11 feasibility of placing LTAs on the Agendas. That would
12 include a workload and staff impact, and also a process
13 review, to make sure that we're doing it as efficiently
14 as possible.

15 Members, as noted in Member Cohen's material, again,
16 attached to the December 16th Board Agenda, the current
17 practice is that Board Bembers have a three-day courtesy
18 review of proposed LTAs prior to their release to the
19 public. The goal is to provide from public transparency,
20 at a maximum level, and the execution of the board's
21 responsibility to issue guidance to the assessors.

22 To take a moment to highlight staff's work in this
23 area, for reference, Mr. Yeung currently provides a look
24 ahead and a lookback summary of LTAs as a segment of his
25 Property Tax Deputy Director's Report at each board

1 meeting. This approach could also serve as another
2 opportunity for Board discussion on LTAs.

3 Members, if there are no questions on this item, I
4 will proceed with the next - K.1.f..

5 K.1.f. is establishing a BOE Advisory Council. This
6 item, presented by Member Cohen, was a request for re --
7 for a report on the value and feasibility of
8 reestablishing a BOE Advisory Council to provide insight
9 to the Executive Director and the Board from an external
10 stakeholder perspective on the various programs and
11 operations of the agency.

12 To further implement the goals included in the BOE
13 Strategic Plan, 2020 to 2025, this proposal outlines a
14 plan to reinstitute the Advisory Council. The Advisory
15 Council provides the Executive Director with a diversity
16 of perspectives on matters relating to the many complex
17 tax issues that confront California citizens, businesses,
18 and policy makers.

19 As our strategic goals are centered around
20 rebuilding, revitalizing, and modernizing the BOE to
21 continue with the successful administration of our
22 constitutional tax programs. The Advisory Council would
23 serve as a valuable partner in helping to reach our
24 goals. The partnerships, information exchanges, candid
25 discussions, and the advice and insight gained will allow

1 the BOE to incorporate objective perspectives in policy
2 and legislated proposals and will be an important factor
3 to building a better BOE.

4 As outlined in our proposal to reinstitute the
5 Advisory Council, meetings could tentatively start in
6 July of this year and then reoccur twice a year after
7 that. Planning activities would include, but would not
8 be limited to, extending an invitation to the
9 participants of the former, and also to the new advisory
10 council members. Surveying those members for topics for
11 discussion, updating the draft charter, bylaws and
12 membership roster. And of course, organizing the event
13 logistics.

14 Members, I greatly appreciate your support. I think
15 there is great value in my staff and I reinstituting this
16 form. Members, I welcome your comments or questions.
17 And if there are none, I will proceed with item K1G.

18 **VICE CHAIR SCHAEFER:** Vice Chair Schaefer. I have
19 comment.

20 **CHAIRMAN VAZQUEZ:** Go ahead, Vice Chair.

21 **MS. FLEMING:** Thank you, sir.

22 **VICE CHAIR SCHAEFER:** Yes, well, I think the
23 Advisory Council's a very good idea. I think there are a
24 lot of issues out there that we should be discussing but
25 we're so busy we just don't pick up on them. I think the

1 Advisory Council would cause us to work harder, which is
2 good, and would bring to our attention some issues that
3 maybe in our quest to save the world we just haven't
4 picked up on. So I would support Ms. Cohen's
5 recommendations to that idea. Thank you.

6 **MR. NANJO:** Chairman Vazquez, this is Henry Nanjo.
7 I just wanted to put a reminder that we do have public
8 comment on this item. So --

9 **CHAIRMAN VAZQUEZ:** Excuse me, I was muted.

10 **MS. STOWERS:** Deputy Controller Stowers here.

11 **CHAIRMAN VAZQUEZ:** Ms. Stowers has a question.

12 **MS. STOWERS:** Yes, just a procedure one. On K.1.f.,
13 the advisory council, and also on K.1.f.C. Ms. Fleming
14 did
15 ask if we had any questions and I didn't have any
16 questions, but do we have to take a -- is this an action
17 item for us? Do we have to vote or does she just move
18 forward as outlined?

19 **CHAIRMAN VAZQUEZ:** You know what, I believe we might
20 have to take a vote on this. Did you have a question
21 about that?

22 **MS. STOWERS:** No, I just want to get clarification.
23 And so we'll vote on this one. And I'm assuming we're
24 going to vote on K.1.c., the changes to the Board Work
25 Plan?

26 **CHAIRMAN VAZQUEZ:** Yes.

1 **CHAIRMAN VAZQUEZ:** And I under -- seeing no other
2 comments, Ms. Taylor, I understand there's some written
3 comments on the -- I believe it's on the Advisory
4 Council.

5 **MS. TAYLOR:** Yes, Chairman, there is a comment from
6 Gary Browning, CPA. And his comment is, the California
7 Society of CPAs was on the original BOE Advisory Council.
8 We would like to be included on the new council. Our
9 organization has over 40,000 members from diverse
10 backgrounds in public practice, education, and industry.

11 And that concludes the written comments.

12 **MR. NANJO:** Chairman Vazquez, this is Henry Nanjo,
13 sorry to be a little late. I'm responding to the
14 question about whether the vote is required that was
15 asked by Deputy Controller Stowers. This is staff
16 reports. A vote is not required. But it's obviously the
17 board's pleasure and up to Ms. Fleming whether she would
18 require -- request that the Board issue a vote to support
19 her moving forward, or the Board can just provide that
20 direction. It's up to the pleasure of the Board.

21 **CHAIRMAN VAZQUEZ:** Thank you for that clarification.

22 And let me ask Ms. Fleming, since we did have a
23 written comment, and as I'm looking quickly through your
24 written material, I'm assuming that you're going to,
25 basically, ask those individuals that you had in the past

1 that participated to rejoin this Advisory Council,
2 correct?

3 **MS. FLEMING:** That is correct, Chairman Vazquez and
4 Members. I do have the member roster from the prior
5 meetings, and have reached out to some. We'll continue
6 to work through that list to extend an invitation to the
7 former membership roster. And there are, potentially,
8 some new additions, yes.

9 **CHAIRMAN VAZQUEZ:** Thank you.

10 Members, if there's no other comments, let me --
11 since we did have a written comment on this one, can we
12 check with AT&T and see if there's anybody in the queue
13 on this item?

14 **AT&T MODERATOR:** Certainly.

15 And just as a reminder, if they would like to make a
16 public comment, please press one then zero.

17 And Mr. Chair, allowing a few moments, no questions
18 coming in, or comments.

19 **CHAIRMAN VAZQUEZ:** Thank you.

20 With that, Ms. Flemings, do you want to continue?

21 **MS. FLEMING:** Yes, Mem -- Chairman Vazquez and
22 Members.

23 Just one final item.

24 **CHAIRMAN VAZQUEZ:** Sure.

25 **MS. FLEMING:** The Board Workgroup Structure -- the

1 Board Workgroup Structure on Ms. Cohen's fifth Agenda
2 item, L Agenda Item, was requesting a report on options
3 for establishing Board Work Groups with associated
4 guidelines and procedures for Board Members to engage in
5 significant policy discussion without requiring the full
6 use of agency resources needed for regularly scheduled
7 board meetings.

8 Members, I support the Board's establishment of a
9 Board Work Group. And I have prepared a proposal for the
10 recommended structure and some of the guidelines.
11 However, more work is needed to finish the guidelines and
12 this -- and the procedures. So in this case,
13 specifically, I'm respectfully asking for the opportunity
14 to present the proposal to reestablish the other Board
15 Work Group at a second quarter 2021 meeting.

16 This additional time, Members, will allow my staff
17 and me to further develop the material more fully.

18 So going back to the comments, Members, again, these
19 are to report out. And the Board's directive of Ms.
20 Cohen's request was to report out on the feasibility of
21 these items. At this point, Members, I don't see any
22 problem with them, I just wanted to present them back to
23 you. And if the Board has no objections then I,
24 specifically, would ask the Board allow my staff and I to
25 continue to do -- to continue to further develop the work

1 and come back with a report.

2 The only item difference would be the K.1.c.. We can
3 go ahead and get your approval to add those elements to
4 the 2021 Board Workload Plan. That action can be taken
5 today, and then we'll come back subsequently with
6 additional updates. But generally, we're asking for your
7 support to proceed with Ms. Cohen's items.

8 **CHAIRMAN VAZQUEZ:** I am comfortable with that, but
9 let me check with the members.

10 Are there any comments, or suggestions, or
11 recommendations of what Ms. Fleming is requesting at this
12 point?

13 Seeing no hands --

14 **MS. STOWERS:** Deputy Controller Stowers here.

15 **CHAIRMAN VAZQUEZ:** Oh Ms. Stowers. Go ahead, Ms.
16 Stowers.

17 **MS. STOWERS:** Thank you.

18 I'm comfortable with what she's recommending as it
19 relates to K.1.c.. And I will note that as they make
20 those
21 changes to go ahead and link that Board Workplan onto our
22 website under Board Meetings Information Page, that's the
23 link where we other materials relating to meetings,
24 including the reference -- Board Proceeding Reference
Manual. So I think it would be great to have everything

25 in one location.

1 So I'm prepared --

2 **MS. FLEMING:** Thank you for that, Deputy Controller.

3 **CHAIRMAN VAZQUEZ:** I think you're muted. Can --

4 **MS. STOWERS:** No, I'm not muted --

5 **CHAIRMAN VAZQUEZ:** Oh okay.

6 **MS. STOWERS:** -- I did something weird.

7 **CHAIRMAN VAZQUEZ:** Oh all right. I'm sorry, Ms. --

8 **MS. STOWERS:** I think the changes are valuable. And
9 the same thing with the Advisory Council. She outlines
10 what was in the past and it is good -- it's a good thing
11 to have. So I'm prepared to say that -- to have her move
12 forward with the Advisory Council, as outlined in her
13 March 23rd memo.

14 **MS. COHEN:** And I would like to --

15 **CHAIRMAN VAZQUEZ:** Thank you.

16 And then Member Cohen --

17 **MS. COHEN:** Yes, I'd like to thank -- yes. And I'd
18 like to thank --

19 **CHAIRMAN VAZQUEZ:** -- I see you in there, and
20 actually as one of the initiators of this, what's your
21 comments? I'm sorry, go ahead. Member Cohen?

22 **MS. COHEN:** I'd just like to thank the Executive
23 Director.

24 **CHAIRMAN VAZQUEZ:** Thank you.

25 Ms. Fleming, is that sufficient for you or did you

1 need a formal motion?

2 **MS. FLEMING:** If you want, Chair Vazquez, certainly,
3 going through and doing a quick roll call, just to
4 confirm consensus and approval, that would be fine.

5 Thank you.

6 **CHAIRMAN VAZQUEZ:** Okay.

7 Let me go --

8 **MS. STOWERS:** Chair Vazquez --

9 **CHAIRMAN VAZQUEZ:** Yes? Ms. Stowers go ahead.

10 **MS. STOWERS:** -- I move with approving Ms. Fleming's
11 recommendation as it relates to the Board Workplan and
12 the Advisory Council, K.1.c. and K.1.f..

13 **CHAIRMAN VAZQUEZ:** I would go ahead --

14 **MR. GAINES:** Second --

15 **CHAIRMAN VAZQUEZ:** Oh second by Member Gaines.

16 Seeing no hands or comments, Ms. Taylor, if you
17 would, please, call the roll on that.

18 **MS. TAYLOR:** Chairman Vazquez?

19 **CHAIRMAN VAZQUEZ:** Aye.

20 **MS. TAYLOR:** Vice Chair Schaefer?

21 **VICE CHAIR SCHAEFER:** Aye.

22 **MS. TAYLOR:** Member Gaines?

23 **MR. GAINES:** Aye.

24 **MS. TAYLOR:** Member Cohen?

25 **MS. COHEN:** Aye.

1 **MS. TAYLOR:** Deputy Controller Stowers?

2 **MS. STOWERS:** Aye.

3 **CHAIRMAN VAZQUEZ:** So that's unanimous of all those
4 present. Thank you.

5 With that, Ms. Fleming, did you want to continue?

6 **MS. FLEMING:** Thank you, Chair Vazquez and Members.
7 As always, again, I just want to thank -- say thank you
8 to my team for their great work and their dedication to
9 BOE success during this whole pandemic.

10 If there's no additional questions, Members, I do
11 appreciate the support that was granted to these items
12 today. At this point, Members and Chair Vazquez, we'll
13 turn it over to the executive team to continue their
14 reports on the administrative matters.

15 **CHAIRMAN VAZQUEZ:** Thank you.

16 Ms. Taylor, can you call the next item?

17 **MS. TAYLOR:** Yes. The next item is K.1.h.1.,
Executive
18 Director's Report, Operational Priorities and Projects,
19 report on the status of operational priorities and agency
20 projects, including requesting board authorization for
21 further actions related to legislative development.

22 This matter will be presented by Ms. Renati.

23 **MS. RENATI:** Good morning, Chairman Vazquez and
24 Honorable Members. My name is Lisa Renati, Chief Deputy

1 For the last few months, a great deal of our
2 agency's activities have revolved around actions needed
3 to successfully implement Proposition 19 and ensuring
4 that our taxpayers and the public is informed. At the
5 same time, our management team has continued to focus on
6 our operational priorities to ensure we make progress in
7 our strategic goals to build -- to rebuild, revitalize,
8 and modernize the Board of Equalization.

9 Today, I will report on the agency's operational
10 priorities and projects since last month. The first item
11 is our workforce capacity. For the month ending February
12 2021, 91 percent of our agency vacancies are in various
13 stages of the active recruitment process. Our continued
14 focus on recruiting and hiring will ensure that our
15 workforce capacity and capabilities are optimized.

16 Since July 2020, the beginning of our current fiscal
17 year, we have filled twenty-four positions. Thirteen of
18 these positions were filled with new hires to our agency.
19 We remain optimistic that as we continue to focus on
20 reducing our vacancies, we'll be successful ensuring that
21 our workforce capacity is solidly in place.

22 Members, the next item is an update on our
23 facilities. The construction of our headquarters office
24 in Natomas the is complete. Our agency will benefit from
25 the operational efficiencies realized from working out of

1 one combined facility. Members, while our construction
2 may be complete, due to Covid 19 guidelines to ensure the
3 safety of our staff, the majority of BOE's staff which
4 continues to telework, with a small rotation of staff
5 coming into the office to handle essential business
6 operations.

7 We anticipate the continuation of our telework
8 protocol through the end of the calendar year. With this
9 in mind, the agency's Business Continuity Plan has been
10 updated to include additional technological and process
11 efficiencies noted during the past year of telework,
12 which has allowed the timely completion of all of our
13 constitutional and statutory duties. I applaud the
14 managers and staff, as they've done an amazing job
15 ensuring we continue to perform our duties using
16 innovative solutions while teleworking.

17 Members, this concludes my report regarding the
18 agency's day-to-day operations. I'm available to answer
19 any questions you may have.

20 **CHAIRMAN VAZQUEZ:** Seeing no hands --

21 **VICE CHAIR SCHAEFER:** Vice Chair Schaefer.

22 **CHAIRMAN VAZQUEZ:** Oh Vice Chair Schaefer. Yes, go
23 ahead.

24 **VICE CHAIR SCHAEFER:** Yes. Ms. Renati, I'm
25 concerned that your telemarketing from home will last

1 until 2022. That's three quarters of the year. Do you
2 think that we're really going to be homebound until next
3 year? Because I'm just saying --

4 **MS. RENATI:** Well we --

5 **VICE CHAIR SCHAEFER:** -- was looking for your --

6 **MS. RENATI:** -- yes --

7 **VICE CHAIR SCHAEFER:** -- opinion on that --

8 **MS. RENATI:** -- thank you for the -- thank you for
9 the question. Thank you for your question, Mr. Schae --
10 Vice Chair Schaefer. We are planning on continuing
11 telework while we are -- to ensure that our stay -- staff
12 is safe. We do have people coming into the office, as
13 needed to handle business. And we have found that we can
14 still meet all of our goals and all of our operational
15 duties from working from home.

16 So for the time being, we'll follow the guidance
17 that we are receiving from CalHR.

18 **VICE CHAIR SCHAEFER:** Thank you.

19 **MS. RENATI:** My pleasure.

20 **CHAIRMAN VAZQUEZ:** Any other comments from the
21 members? I don't see any hands.

22 So Ms. Renati, continue.

23 **MS. RENATI:** The next item is an overview of the
24 BOE's implementation and action plan for Proposition 19.

25 Our Prop 19 implementation project is organized to

1 optimize success, minimize risk, and allow for
2 flexibility to organize workload and resources. Our
3 high-level implementation plan is attached to today's
4 Agenda. This plan highlights seven of the project work
5 categories.

6 These categories include guidance, forms,
7 technology, rulemaking, communications, taxpayer advocate
8 activities, and education outreach needed to implement
9 Prop 19. Within each of the seven work categories are
10 identified activities. Our implementation project for
11 Prop 19 is currently expected to take approximately three
12 to five years. At this point in our project, we will
13 go -- we will be -- we will be reporting on the major
14 phases and workplans through 2022. I'm happy to report,
15 today, that the status of our Prop 19 implementation
16 project is green, which indicates we have no issues or
17 concerns to report.

18 This concludes my presentation and I can answer any
19 questions you have before we move on.

20 **CHAIRMAN VAZQUEZ:** Members, do we have any questions
21 on -- she in -- I'm looking at the chart she included as
22 well breaking out the seven recommendations here.

23 Seeing none, Ms. Renati, you want to continue?

24 **MS. RENATI:** Thank you, Chairman.

25 So the first report will be provided by our Property

1 Tax Deputy Director, Mr. David Yeung, who will provide a
2 report on the property tax department's implementation
3 actions, including updates on guidance.

4 **MR. YEUNG:** Yes. Good morning, Chair Vazquez and
5 Honorable Members of the Board. This is David Yeung,
6 Deputy Director of the Property Tax Department. And with
7 me, I also have Ms. Patricia Lumsden, Chief of the CAPD,
8 the County Assessed Properties Division.

9 Today, I will give you a overview of the
10 department -- the Property Taxes Department on the -- on
11 our implementation of Prop 19. Our implementation will
12 focus mainly on three areas. They are that of guidance,
13 forms, and technology.

14 So far for guidance, the first month of this year,
15 January, and second month, February, much of our
16 implementation actually has been on answering inquiries
17 from various taxpayers, stakeholders, assessors. We have
18 seen a very, very heavy workload and call volume of --
19 for both inquiries, written response -- requests for
20 written responses. Staff has dedicated much of their
21 effort and time into providing guidance on that part.

22 Also, the staff has developed an LTA that basically
23 give guidance on the implementation of the section for
24 intergenerational transfers. That LTA is LTA 2021/008.
25 That was released on February 16th and it is basically a

1 Q and A, in Q and A format. There's approximately forty-
2 four questions with corresponding answers on the -- on
3 the board's guidance on implementing the
4 intergenerational transfer.

5 Staff is also working on a very similar LTA for the
6 other portion of Prop 19. And that has to do with the
7 base-year transfers. It is currently in development and
8 our goal is to get it out there to publish as soon as
9 possible to provide some guidance to all stakeholders in
10 California.

11 Staff has also been working with our legal
12 department in developing two property tax rules in which
13 to implement Prop 19. The first of which is property --
14 is proposed Property Tax Rule 462.520. That rule
15 implements the -- once again, the intergenerational
16 transfer exclusion. And the other property tax rule is
17 462.540, and that implements the base-year transfers.
18 Both of those LTAs with the property tax rule language
19 has already been published and is available on our
20 website for interested parties to review and comment.

21 After the initial guidance development, staff will
22 shift their focus to reviewing existing handbooks,
23 guidance, annotated letters, and whatnot, and -- to make
24 sure they either, one, are still relevant; or two, will
25 need updating; or three, be published. So that is what

1 we're doing on the guidance front.

2 The second area we're focusing on is forms. Staff
3 has developed and amended seven forms needed to implement
4 Prop 19. That was released earlier this year and is
5 already available for assessors and taxpayers to use.
6 Staff will continue to monitor the need for either
7 additional forms or the revision of current forms as
8 needs arise. And the staff will be poised and ready to
9 go ahead and tackle that when -- once those needs are
10 identified.

11 The last area I wanted to update you on is the
12 technology front. So with Prop 19, there is a provision
13 for the board to track the three exclusions allowed for
14 base-year transfers for those seniors and disabled. So
15 right now, we do have a tracking system. It tracks only
16 one. We're working with our technology department in
17 upgrading our systems to track the additional three.
18 We've already started work on that and we're identifying
19 the issues that need to be -- that will need to be
20 addressed.

21 That is what we are working on in the Property Tax
22 Department. I am available to answer any questions you
23 may have. If not, I will turn it back to Ms. Renati.
24 Thank you.

25 **CHAIRMAN VAZQUEZ:** Mr. Yeung, I have a couple

1 questions if there's nobody else. I don't see any hands
2 up right now.

3 And it's -- the first one is, you know, what --
4 thank you, first of all for that LTA, number -- I guess
5 it's 2021/010 -- posted on Prop 19, our website --

6 **MR. YEUNG:** Yes.

7 **CHAIRMAN VAZQUEZ:** -- with the proposed rule change.
8 I guess 462.520 on the intergenerational --

9 **MS. RENATI:** Correct.

10 **CHAIRMAN VAZQUEZ:** -- transfer. And I guess, it
11 says -- how did you decide on April 2nd should be the
12 deadline for the assessors or practitioners on the
13 public?

14 **MR. YEUNG:** Oh, of course. Thank you for that
15 question. We decided on 20 -- on April 2nd. It's
16 basically -- it's a four-week period since it was
17 published. It was published on March 5th and we counted
18 four weeks out, and that ended up on April 2nd. So that
19 was the date that we chose. And that, in part, was
20 driven by the need for timely action on this issue. We
21 typically give anywhere from about a month to forty-five
22 days for review and comment. But on this issue, we
23 wanted to be able to bring back the proposed regulation
24 to the board on the April board meeting.

25 So anything more than four weeks, we probably would

1 not have been able to do it. And given the discussion
2 and the -- and the issues already raised by the Board on
3 this, we felt this was already fairly well vetted, at
4 least in -- at least for certain portions for the public,
5 and that four weeks should be enough for comments and to
6 be brought back before the Board.

7 So that's how we came up with April the 2nd. It's
8 about a four-week period.

9 **CHAIRMAN VAZQUEZ:** Thank you. And then my second
10 question was, you know, since the LTA number 2021/12 was
11 proposed rule for 462.540 on Prop 19 base-value transfer,
12 was just posted on our website, is it safe or okay for
13 assessors and taxpayers to use these as guidance now?

14 **MR. YEUNG:** Oh that one may be a little bit more
15 difficult to answer. So on this one, the answer, in
16 general, is probably yes. It's -- I believe it's a clear
17 indication of the Board -- the staff's reco --
18 interpretation of Prop 19. I believe it follows the
19 language of Prop 19 fairly well, and it is a clear signal
20 as to the direction that we're going to go with Prop 19
21 and its implementation.

22 The only caveat to that would be, one, the
23 legislature still has the ability to legislate changes.
24 If they legislate something different, then, of course,
25 then we would have to amend the rule. The second, this

1 is only proposed language to be released out to
2 stakeholders and interested parties, taxpayers, assessors
3 for their comment too. So during this process, they may
4 raise issues.

5 So it -- I believe it is a good indicator of what we
6 believe is already in Prop 19, the language in Prop 19.
7 But this is part of the whole vetting process of the
8 proposed rule.

9 **CHAIRMAN VAZQUEZ:** Thank you.

10 **MR. YEUNG:** Of course.

11 **CHAIRMAN VAZQUEZ:** Members, if there's no hands or
12 comments, why don't you go ahead and contin -- is it
13 go -- I believe it goes back to Ms. Renati.

14 **MR. YEUNG:** Correct. Thank you.

15 **MS. TAYLOR:** Chairman Vazquez, the next report will
16 be provided by Chief Counsel, Henry Nanjo, who will
17 provide a report on the legal department's
18 implementation.

19 **MR. NANJO:** Good morning, again, Chairman Vazquez,
20 Vice Chair Schaefer, Honorable Members of the Board.
21 Henry Nanjo, Chief Counsel.

22 Our role through the implementation of Prop 19 has
23 been very much in support of Property Tax Department and
24 we work hand in hand with them on hamp -- helping answer
25 questions from taxpayers and in developing and reviewing

1 the guidance and other work that Mr. Yeung has just
2 reported on.

3 In addition to that, our primary focus has been to
4 work on the regulations as Mr. Yeung outlined to
5 implement the intergenerational transfer rule changes
6 necessitated by Proposition 19 and the base-year value
7 changes due to Prop 19. And along those lines, I have
8 Richard Moon, who's my tax counsel for working on that
9 project and he can provide an update.

10 Mr. Moon, are you available?

11 **MR. MOON:** I am available, thank you.

12 Good morning, Chair Vazquez, Members of the Board.
13 This is Richard Moon with the legal department. As you
14 heard in the last report from Mr. Yeung, we have now put
15 out for comment, through the LTA process, two new
16 proposed property tax rules. The first is 462.520, which
17 is -- covers the intergenerational transfer exclusion
18 portion of Prop 19. And that was published on March 5th
19 with comments due April 2nd. The second rule is 462.540
20 which covers the base-year value transfer portion of
21 Proposition 19. And that was published on March 19th,
22 and the comments are due for that rule on April 16th.

23 Substantively, both of the proposed rules are
24 consistent with the rules as we had described them to the
25 Board at the last meeting. And they're consistent, of

1 course, with the language of Proposition 19 itself. As
2 far as timing, we're hoping to have the first rule back
3 to you before your Board to approve the publication of
4 the Notice of Proposed Action in April. It's still
5 unclear whether we'll be able to meet that timeframe, but
6 hopefully, we will. But if not in April, then we will
7 have -- we will hopefully have that in May.

8 For the second rule, we are hoping to have that back
9 before your board again for the publication of the Notice
10 of Proposed Action in May, at the May hearing.

11 And I'm happy to take any questions that you might
12 have.

13 **CHAIRMAN VAZQUEZ:** Thank you. Thank you, actually,
14 Mr. Nanjo and Mr. Moon.

15 Members, do we have any questions of either Mr.
16 Nanjo or Mr. Moon on this item? Seeing no hands.

17 I have just a quick question and I'm not sure if
18 it's directed to Mr. Nanjo or Mr. Moon, but I appreciate
19 the issuance of the proposed rule on 462.500, the
20 intergenerational transfer, because this part of the Prop
21 19 impacts so many families. And my question is -- kind
22 of pertains to the examples in Section D on the removal
23 of the exclusion for -- from a principal residence, which
24 is in examples 7-1 to 7-4 and example 8, clarify that if
25 a child moves out of the home or rents it to someone else

1 at any time, there will be a new base-year value that can
2 be very high.

3 What happens if the children who own the home just
4 rent a room or someone else? Does that destroy their
5 right to the exclusion?

6 **MR. MOON:** This is Richard Moon. What happens with
7 the intergenerational transfer exclusion in that instance
8 would likely happen -- would likely follow what happens
9 with the eligibility of the homeowners' exemption. As a
10 practical matter, I believe what happens currently is
11 that as long as the owner of the residence uses that as
12 the principal residence, the understanding would be that
13 the entire place is the principal residence and the
14 homeowners' exclusion would still apply.

15 And I'd imagine that would continue to be the case.
16 And as long as the homeowners' exemption applies to the
17 principal residence, it would still qualify for the --
18 for the intergenerational transfer exclusion, as well.

19 **CHAIRMAN VAZQUEZ:** Thank you. Now, in the event --
20 let's say, an assessor does choose to exercise that and
21 reassesses it with the higher tax bill, is there an
22 appeal process or how does -- how do these folks appeal
23 this if they have to appeal it?

24 **MR. MOON:** Yeah, so there is an appeals process and
25 it really depends -- it would really depend on what the

1 cause of the denial was. So if the denial had something
2 to do with valuation or if there is a valuation dispute,
3 the taxpayer's recourse would be to file a claim for
4 refund and appeal with the Assessment Appeals Board or
5 the Board of Equalization in that county.

6 If the cause of the denial was failure to qualify
7 for the homeowners' exemption, they would then need to
8 file a claim for refund. And if that was denied,
9 assuming that was also denied, they would need to file an
10 action in superior court, a refund -- a tax refund action
11 for that.

12 **CHAIRMAN VAZQUEZ:** Thank you.

13 Members, seeing no hands or comments.

14 Let me have -- Ms. Renati, would you please
15 introduce Mr. Kim, who will report on the fourth
16 bullet subitem, communications -- communications office
17 on Prop 19 implementation actions.

18 **MS. RENATI:** Thank you, Chairman, Honorable Members.
19 The next report will be provided by BOE's Chief
20 Communications Officer, Peter Kim. Mr. Kim will
21 provide a report on the communication office
22 implementation action.

23 **MR. KIM:** Thank you, Ms. Renati. Good morning,
24 Chairman Vazquez and Honorable Members. This is Peter
25 Kim, Chief Communications Officer. Members, today I'll

1 provide a brief report on the communications office's
2 efforts in operationalizing and implementing Proposition
3 19.

4 The board approved the communications plan on
5 education and outreach in January. I am continuing to
6 closely collaborate with our Taxpayers' Rights Advocate,
7 Lisa Thompson, to explore additional ways in educating
8 and reaching out to taxpayers.

9 Along with the rest of the executive management
10 team, we are closely monitoring pending legislation so
11 any significant changes can be shared with taxpayers.
12 The Proposition 19 webpage is continually being updated
13 and enhanced to provide the latest information in real-
14 time for taxpayers. Since last month, we've added more
15 information on the webpage, such as on the related
16 legislation tab, adding the link to Senate Bill 668
17 introduced by Senator Bates and the BOE's analysis on
18 Senate Bill 539 introduced by Senator Hertzberg.

19 On the guidance issued tab, as mentioned and
20 referred to by both Mr. Yeung and Mr. Moon, we've also
21 added the Letters to Assessors on proposed property tax
22 rule 462.520 and proposed property tax rule 462.540,
23 related to Proposition 19.

24 As of yesterday, we received a total of
25 approximately 117,303 unique external visits since

1 November 10, 2020. Since last month's board meeting,
2 that's an additional 17,303 unique external visits, or
3 month-over-month increase of about 17.3 percent.

4 In addition, as we get more visits to the BOE
5 website in general due to Proposition 19, we've also
6 added an About Us button at the upper right-hand corner
7 on the BOE's website. The general public and taxpayers
8 can now easily find and learn more information about what
9 we do and the essential role we serve in property tax
10 administration and our constitutional and statutory
11 duties. The BOE website continues to serve as an
12 essential communications tool in sharing Proposition 19
13 information and the BOE.

14 Finally, our social media channels, such as
15 Facebook, Twitter, and Instagram, are being utilized to
16 expand our audience and direct followers to the BOE
17 website for the latest updates.

18 This concludes my report and I'm available to answer
19 any questions the board may have. Thank you.

20 **CHAIRMAN VAZQUEZ:** Thank you, Mr. Kim. Oh, I see a
21 hand from Vice Chair Schaefer, and then Gaines -- member
22 Gaines.

23 **VICE CHAIR SCHAEFER:** Yes, I'd like to ask you this
24 117 unique external visits, is that a great increase
25 since the pandemic or is it sort of consistent with last

1 year? And do we have any idea if they're mostly all
2 generated within California or do we have some outside
3 California interest in our website? Do we know? Thank
4 you.

5 **MR. KIM:** Thank you, Vice Chair Schaefer, for that
6 question. Yes, the 117,000 unique external visits are
7 just on the Proposition 19 webpage itself. I don't have
8 the exact number of visits to the BOE website in total.
9 And I could circle back with your office on that
10 information.

11 **CHAIRMAN VAZQUEZ:** Vice Chair Schaefer, you're still
12 muted. Was that it?

13 **VICE CHAIR SCHAEFER:** Well, we have no idea whether
14 these are all within California or if there's any outside
15 interest in --

16 **MR. KIM:** Oh.

17 **VICE CHAIR SCHAEFER:** -- our Prop 19; do we know?

18 **MR. KIM:** I'm sorry about that, Vice Chair Schaefer.
19 Yes, I do want to address that. From my understanding,
20 in terms of the 117,000, that is true that most of the
21 visits are actually within the state of California.

22 **VICE CHAIR SCHAEFER:** Thank you.

23 **CHAIRMAN VAZQUEZ:** Member Gaines, go ahead.

24 **MR. GAINES:** Great, yeah. Thank you, Chair Vazquez.

25 I just wanted to thank Peter Kim and also Executive

1 Director Fleming and then the entire team that has made
2 the changes to the website. I'm just really impressed
3 with how easy it is to navigate. And that it is updated
4 on a regular basis as we have new information,
5 particularly on Proposition 19, but on all issues related
6 to the BOE and how important that is that we're staying
7 in touch with our constituents and trying to make this
8 information clear and concise.

9 In particular, I like the questions that they have.
10 They have questions that many people are asking, in
11 particular about Proposition 19, and then they give a
12 nice concise response.

13 And so if I can just take this moment and recognize
14 Peter Kim's efforts along with -- and please excuse me --
15 if I pronounce anybody's name wrong, please forgive me.
16 Tammy Aguiar (ph.), Reno Ursal (ph.), Glenna Schultz
17 (ph.), Terry Long (ph.), Indhu Srinivasan (ph.), Rose
18 Smith (ph.), Adrienne Harris (ph.), the CDTFA web services
19 team, and the CDTFA forms and publication unit.

20 But they all put a lot of effort into this and just
21 wanted to take an opportunity to recognize them for a job
22 well done. Thank you.

23 **CHAIRMAN VAZQUEZ:** Thank you. No, I was -- I echo
24 those thoughts and sentiments. And I've shared that with
25 Mr. Kim because I know I've been asking them to change

1 certain things as things are changing constantly. And
2 he's been great about just acting on them right away.

3 I see a hand movement. Is that Ms. Cohen or was
4 that something else?

5 **MS. COHEN:** Thank you for recognizing me, but I was
6 shooing something, a feather in the air.

7 **CHAIRMAN VAZQUEZ:** No foul. Ms. Taylor, will you
8 please call the next item.

9 **MS. TAYLOR:** Yes. Our next item is subitem K.5., the
10 Taxpayer Rights Advocate Office implementation actions.
11 And that is being presented by Ms. Thompson.

12 **MS. THOMPSON:** Good morning, Chairman and Honorable
13 Board Members. My name is Lisa Thompson. I'm the
14 agency's Taxpayer Rights Advocate, and I'm pleased to
15 report on the Proposition 19 implementation and action
16 plan for the taxpayer rights advocate office.

17 At the February 24th, '21 board meeting, I updated
18 you about this item, indicating that while awaiting the
19 passage of implementing legislation for Proposition 19,
20 our office had been reviewing guidance issued by the
21 property tax department and board prescribed forms that
22 were adopted. So we are aware of all of the information
23 issued by our agency to assist assessors and taxpayers
24 with the effect of Proposition 19.

25 I also indicated that we added a note on the

1 taxpayer education area of the taxpayer rights advocate
2 page to indicate to taxpayers to ensure that they were
3 aware that the passage of Proposition 19 changed family
4 transfer exclusions and base year value transfer
5 provisions for seniors and disabled persons for property
6 tax purposes. The note states that the parent-child and
7 grandparent-grandchild exclusions added by Proposition 58
8 and 193 are repealed and that Proposition 19 instituted
9 new intergenerational transfer exclusion rules as of
10 February 15th, 2021. And Proposition 19 instituted new
11 base year value transfer rules for persons over age
12 fifty-five and disabled persons that become operative
13 April 1st, 2021.

14 Once implementing legislation has been adopted for
15 the provisions of Proposition 19, the TRA office will
16 revise its existing information sheet on the parent-child
17 transfer exclusion, grandparent-grandchild exclusion, as
18 well as the base year value transfers for seniors and
19 disabled persons.

20 Because change in ownership events, property
21 transfers, or purchases that have occurred prior to the
22 effective date of the various provisions of Proposition
23 19, we will need to continue to have a lot of the content
24 of those information sheets, but revise them such to
25 indicate they are only effective for transfers through

1 certain dates and that Proposition 19 is in place for
2 transfers after those dates.

3 The taxpayer rights advocate office has identified
4 two main areas for implementation workload items relating
5 to Prop 19 and one is to revise the existing information
6 sheets, and two, to create new information sheets.
7 Additionally, we will assist taxpayers with Proposition
8 19 issues as part of our continuing work.

9 With respect to the first item -- I previously
10 touched on this before at the past meetings, however, we
11 will revise our existing information sheets for taxpayers
12 designed to advise them of tax savings that may be
13 available to them. We will need to revise the existing
14 sheets -- information sheets for the changes of
15 Proposition 19. Currently, we have information sheets on
16 four topic areas, all of which were impacted by
17 Proposition 19.

18 So our workload will be to revise each of those
19 information sheets on the following topics: parent-child
20 exclusion, grandparent-grandchild exclusion, base year
21 value transfers for seniors, and base year value transfer
22 for disabled persons.

23 Currently, revision of our existing information
24 sheet is pending, awaiting the passage of implementing
25 legislation for Proposition 19 on the parent-child

1 exclusion and base year value transfers. And we are also
2 following the progress of a recently proposed property
3 tax rule on intergenerational transfers as well as the
4 recently released property tax rule on base year value
5 transfers for seniors and disabled persons that Dep.
6 Director David Young had referred to in his update.

7 Project for the new property tax rule for
8 intergenerational transfers and the base year value
9 transfers were both initiated by Letter to Assessors, and
10 we are watching these for the release of submitted
11 comments and any interested parties meetings that may be
12 held. The -- basically with key information from the
13 rules and the statutes, then we will, you know, revise
14 those information sheets.

15 With respect to the second item, create new
16 information sheets or educational material, we have
17 completed some work on this already, but are formulating
18 plans for additional material. Work has been completed
19 in the area of taxpayer education for Proposition 19 in
20 general in collaboration with Peter Kim, the
21 Communications Officer. The taxpayer rights advocate, we
22 created a Proposition 19 PowerPoint presentation and a
23 Proposition 19 fact sheet which as been posted to our
24 agency's website under the additional resources tab.

25 Future revisions will be made once implementing

1 legislation has been made, however at the time the fact
2 sheet and the PowerPoint are current. I will discuss
3 this further as part of my next Agenda Item for the
4 educational material.

5 As to new work, the TRA office plans to draft a new
6 information sheet addressing the base year value
7 transfers for disaster victims provided for in
8 Proposition 19.

9 Once we have revised our four existing taxpayer
10 information sheets addressing the exclusions for parent-
11 child, grandparent-child -- grandchildren, and then the
12 base year value transfers for seniors and disabled
13 persons, then we will begin drafting the information
14 sheet on additional topics.

15 The TRA office will continue to work with the
16 Communications Officer, Peter Kim, on educational
17 outreach, which is the topic of our next Agenda Item.
18 This concludes my update unless there are any questions.

19 **CHAIRMAN VAZQUEZ:** Seeing no hands, why don't you go
20 ahead and continue, Ms. Thompson.

21 **MS. THOMPSON:** Okay. So do we need to call the next
22 Agenda Item, or I can just go ahead and --

23 **CHAIRMAN VAZQUEZ:** Yes. Let me get Ms. Taylor -- or
24 actually, let me bring it back to Ms. Renati.

25 **MS. RENATI:** So the final item will be a report by

1 the taxpayers' Rights Advocate, Ms. Lisa Thompson, who
2 will provide a report on the implementation actions
3 regarding education and outreach.

4 **MS. THOMPSON:** Hello again. For the record, my name
5 is Lisa Thompson, I am the agency's Taxpayer Rights
6 Advocate. And I'm pleased to report on the Proposition
7 19 implementation and action plan for education and
8 outreach.

9 We have identified three main categories in this
10 implementation plan. First, to create a Proposition 19
11 Fact Sheet; two, to develop presentation materials; and
12 three, assess the need for additional educational
13 materials.

14 At the February 11th and February 24th Board
15 Meeting, I updated you on the activities related to
16 education and outreach. To keep you informed, I
17 explained that a fact sheet on Proposition 19 and
18 PowerPoint presentation was created and posted to our
19 website under the additional resources tab of our
20 Proposition 19 page. This PowerPoint presentation and
21 fact sheet provide the information on the parent-child
22 and grandparent-child transfer exclusion that became
23 effective February 16th, 2021, and provides information
24 on base year value transfer provisions for seniors and
25 disabled persons that become effective April 1st, 2021.

1 The PowerPoint presentation indicates that it was
2 prepared February 1st, 2021 as does the Fact Sheet. The
3 agency's Communications Officer, Peter Kim, and I are
4 working closely together and will collaborate to update
5 the Proposition 19 fact sheet and PowerPoint presentation
6 as soon as implementing legislation is passed. As of
7 now, the fact sheet and PowerPoint created on February
8 11th is current. And its creation date is identified on
9 both documents so it is clear to a reader.

10 Revisions to the fact sheet and PowerPoint will be
11 completed shortly after implementing legislation is in
12 place. We will be identifying the implementing revenue
13 and taxation code section provisions along with the bill
14 number and chapter number in the fact sheet and the
15 PowerPoint.

16 As indicated previously, the TRA office will revise
17 its four existing information sheets on exclusions and
18 base year value transfer topics affected by Proposition
19 19. After those existing information sheets are revised,
20 then we will start work on new information sheets
21 addressing the base year value transfer for disaster
22 victims. We will also be creating a new information
23 sheet addressing intergenerational transfers specific to
24 family farms.

25 The TRA office and Communications Officer and I are

1 also collaborating on some ideas to draft some simple
2 informational material that can be posted to the
3 Proposition 19 page explaining what taxpayers should do
4 to apply for the intergenerational transfer or base year
5 value transfer provisions under Proposition 19.

6 The informational material would point out what form
7 number the taxpayer should use to apply for a particular
8 exclusion or base year value transfer that they are
9 applying for, refer them to letter to assessors 2021-07
10 for samples of the board prescribed form and that they
11 should obtain the claim from the county assessor's office
12 where the property is located, and that the form itself
13 should be submitted to that county assessor as well.

14 That concludes my update for the educational and
15 outreach implementation plan. I'm available if you have
16 any questions.

17 **VICE CHAIR SCHAEFER:** Vice Chair here.

18 **CHAIRMAN VAZQUEZ:** Vice Chair Schaefer, yes, go
19 ahead.

20 **VICE CHAIR SCHAEFER:** Yes, Ms. Thompson, I want to
21 commend our office for continuing to be relevant and
22 updating the various issues as they emerge and always
23 being there with current stuff to assist our
24 constituents. I appreciate that. Thank you, Ms.
25 Thompson.

1 **MS. THOMPSON:** Thank you.

2 **CHAIRMAN VAZQUEZ:** Thank you. Member Gaines. I
3 believe you're muted, Member Gaines.

4 **MR. GAINES:** Thank you. Sorry about that. If I
5 could just ask a question. I want to thank the team that
6 put this legislative bill analysis together on Prop 19.
7 And you know, I remember during our testimony there were
8 some questions with regard to wildfire or natural
9 disaster.

10 And so I was just looking at page 7 of this
11 analysis, item 3, and it talks about victims of wildfire,
12 natural disaster, Prop 19's provisions apply explicitly
13 to victims of wildfire, natural disasters. However, the
14 new revenue tax code section 69.6 does not include
15 victims of wildfires and natural disasters. So you get
16 the -- I'm just trying to ask for some clarification in
17 terms of what exactly you're getting in Prop 19 if you
18 suffered through a wildfire.

19 **MS. THOMPSON:** I'm not sure if this is being
20 directed at me or another member of staff or --

21 **MR. GAINES:** Oh for --

22 **MS. THOMPSON:** -- like that, but it --

23 **MR. GAINES:** It -- yeah, for --

24 **MS. THOMPSON:** -- it still involves the base year
25 value transfer provision, so --

1 **MR. GAINES:** Yeah, but it says that the RTC section
2 69.6 does not include victims of wildfires and natural
3 disasters. I just -- just trying to get a little
4 clarification on that. I don't know if (indiscernible) -
5 -

6 **MS. THOMPSON:** Could that be addressed by our legal
7 department or the property tax department?

8 **MR. MOON:** Member Gaines, this is Richard Moon from
9 the legal department.

10 **MR. GAINES:** Yes.

11 **MR. MOON:** I think what you're referring to is 69.6
12 -- or proposed 69.6 I should say, in SB539. And if
13 that's the case, it is true that it does not have that
14 language, victims of wildfire and natural disaster, in
15 that language. However, that language is in Proposition
16 19 itself. And so the base year value transfer that
17 applies to over fifty-five, for example, would also
18 apply.

19 I'm not sure why that language was left out of 69.6.
20 I think it may have been to avoid confusion between the
21 new 69.6 and 69 -- and 69.3, which are existing disaster
22 base year value transfers. Although that would be
23 speculation on my part, because we were not involved in
24 the drafting of that part of SB539.

25 **MR. GAINES:** Okay.

1 **MR. MOON:** I'm not sure if that answers your
2 question, but --

3 **MR. GAINES:** I just want to make sure that the --
4 with regards to the initiative and victims of wildfire
5 and natural disaster, that in fact they are going to get
6 the benefits of the -- of Proposition 19. And so if it's
7 the initiative and not included in the legislation moving
8 through, then they still -- they're still -- they still
9 get the advantages of Proposition 19; is that right?

10 **MR. MOON:** Yes, that's absolutely correct.

11 **MR. GAINES:** Yeah. Okay.

12 **MR. MOON:** That language is explicitly in
13 Proposition 19. And I can also tell you that we have
14 included that language in our rule. So our rule does
15 include that language because it's in Proposition 19.

16 **MR. GAINES:** Yeah, okay.

17 **MR. MOON:** Even if not in proposed 69.6.

18 **MR. GAINES:** Great. Thank you. I appreciate it.

19 **CHAIRMAN VAZQUEZ:** Thank you. Seeing no other
20 comments, questions. I just had a quick one for Ms.
21 Thompson. First of all, thank you for the presentation.
22 And I would just -- I would like you to describe the
23 effective ways that we can inform and educate the public
24 that these simple decisions they might make regarding
25 their home, like moving or renting or even renting the

1 possible room which we heard earlier, could cause a large
2 increase in their property tax bill?

3 **MS. THOMPSON:** Yes, thank you for the question.

4 So currently, the information sheets that are issued
5 by the Taxpayer Rights Advocate Office to help taxpayers
6 understand the various exclusion and exemption topics
7 contain information kind of in a simple nontechnical
8 terms. And in addition to the information on the
9 requirements of these exemptions or exclusions, how to
10 apply for them, and where to get additional resources.
11 The information sheet include helpful hints, sort of do's
12 and don'ts.

13 And so you bring up a very good point about this
14 parent-child exclusion in the Proposition 19 since moving
15 out or renting it could have problems where they will
16 result in a loss of the exclusion and could cause that
17 increased -- value to increase substantially.

18 And so we will make it clear in our information
19 sheet of the restrictions of the parent-child transfer as
20 far as occupying the home and rental, and include some
21 helpful hints in this regard so they understand if they
22 intend to retain this lower property tax base that was
23 inherited or transferred, under the intergenerational
24 transfer can stay with them.

25 So thank you for that.

1 **CHAIRMAN VAZQUEZ:** I appreciate it, because I'm
2 worried, you know, some people might think they're
3 covered and they're not, and then all of a sudden, boom,
4 they get a huge increase in their tax bill.

5 **MS. THOMPSON:** Exactly.

6 **MR. GAINES:** Chair Vazquez?

7 **CHAIRMAN VAZQUEZ:** Oh, Member Gaines, go ahead.

8 **MR. GAINES:** I think you raised a really, really
9 good point. And I don't know to what degree we've
10 addressed this on the website but I -- because it sounds
11 like there's so many different scenarios that I -- you
12 know, people ask a lot of these questions when I speak to
13 constituents and I just don't -- I don't know the
14 answers.

15 And I think to the degree that we can provide
16 clarity on all those different options, I -- did we get -
17 - in fact, one of the questions someone was asking me is
18 that if you had children that inherited the home, could
19 you rotate different children through the home and still
20 keep the tax exemption, and I think you can.

21 But it's those sorts of questions that if we can
22 provide more answers, and then we as electeds can get
23 those messages out to our constituents also. But I don't
24 know if Peter Kim is still on the line or not or --
25 because it would be nice to know how much depth -- you

1 know, I haven't checked -- I checked the website last
2 week, but I didn't check that specific issue.

3 But in terms of answering questions that people
4 have, have we provided -- you know, there's probably
5 dozens of different scenarios, but maybe we could try to
6 sort out and get the -- maybe the most common ones
7 addressed on that issue.

8 **CHAIRMAN VAZQUEZ:** No, I think that's a good point.
9 And I know when I've checked last, they did have quite a
10 bit of the most commonly asked questions. But to your
11 point, some of these are very specific, especially when,
12 you know, a child or several siblings maybe decide to
13 rotate in and out of a home, make sure that they --
14 somebody is still declared the principal resident I
15 guess; otherwise they could lose that tax break.

16 **MR. GAINES:** Right. And then like your question
17 about, well, what if you rent one room out and you still
18 live at home.

19 **CHAIRMAN VAZQUEZ:** Right.

20 **MR. GAINES:** Those are all really good questions and
21 we need to provide as much clarification as we can. So
22 thank you.

23 **CHAIRMAN VAZQUEZ:** Thank you.

24 **MS. FLEMING:** Thank you, Member Gaines and Chairman.
25 This is Brenda Fleming. If I may just make a comment.

1 This is a really good discussion.

2 Members, if I could ask and just encourage you to
3 continue to share those questions with us. We certainly
4 are getting a long list of questions from taxpayers and
5 stakeholders, et cetera. But as you are encountering
6 those through your office, if you could continue to share
7 that information with us, we could include that in our
8 material also as a part of our FAQ material. So much
9 appreciated. Thank you.

10 **CHAIRMAN VAZQUEZ:** Thank you. That works. Members,
11 if there's no other comments or questions, let me ask Ms.
12 Taylor if she would please call the next item.

13 **MS. TAYLOR:** Chairmen, our next item is K.3.a.,
14 Property Tax, Deputy Director's Report, operational
15 updates. Report on the status of pending and upcoming
16 project activities and departmental issues. This matter
17 will be presented by Mr. Yeung.

18 **MR. YEUNG:** Good afternoon, Chair Vazquez and
19 Honorable Members of the Board. This is David Yeung,
20 Deputy Director of the Property Tax Department again.
21 And today I will have a update on the operations of the
22 department.

23 So I will start out first with the status of
24 Properties Division. And right now, the staff is very
25 much in the heart of their appraisal season. So as you

1 will recall, March 1st of this year was the last day
2 state assesses had to turn in their Prop E statements
3 and still be timely.

4 They are of course able to ask for an extension.
5 And this year, there were approximately 200 extension
6 requests. Staff has I believe granted almost all of
7 them, if not all of them. And some have actually asked
8 for a second extension. So staff is working on right now
9 approximately 350, give or take, appraisals for this
10 year.

11 Staff has also finalized and published their annual
12 capitalization rates study. Your office should have
13 received a copy on the 15th of that. And it is now
14 available. Staff has also completed their study of the
15 conditions percentage good factors for 2021 and also to
16 be placed in cost factors for the same. And they are on
17 our website and available, and both of those -- the
18 capitalization studies, and the percentage factors, and
19 the placement cost new factors will be used in our
20 appraisal of state assessed -- for the state assessed
21 properties division for this year.

22 So right now, we are working -- staff is working
23 really hard to get all that work completed. Once the
24 work is completed, copies of the capitalization rate, the
25 appraisals, and summary of the work papers will be

1 available upon request to state assessesees. So we can --
2 staff will be available also to discuss any of that data.

3 Of course, as you will recall last year, our goal is
4 to bring the recommendations before the board end of May
5 Board Meeting for action and adoption. So that is --
6 that will be the update for the state assessed properties
7 division.

8 Next I will move to the County Assessed Properties
9 Division. We are continuing our work on the CLT project,
10 the community land trust project. I brought that up last
11 meeting. We have received comments on our proposed
12 guidelines on that. There are some technical issues that
13 we will have to work out within our legal department on
14 that one. So we are -- the work continues on that and
15 there has been some progress, but we still need some sort
16 of development.

17 Next I wanted to update you on our handbooks. We
18 have currently several handbooks in various stages of
19 development. Our 215, which is the assessment map
20 standards for manual systems. Our assessor's handbook
21 260, which is our handbook for general exemptions.

22 And our assessor's handbook 570 -- currently right
23 now we are drafting the last chapter of the 570. The 570
24 is the assessment of commercial aircraft. Actually the
25 drafting of the final draft has been done. It is

1 currently under the last stages of internal review. So
2 once that is completed, it will go out to interested
3 parties for their review and comment also. Once again,
4 the goal is to bring a completed revised handbook before
5 the Board for action.

6 Next I will give you an update on CLTA, Letters to
7 Assessors, since we last had a Board Meeting in February.
8 There has been four LTAs that have been released since
9 then.

10 The first one I will highlight will be LTA 2021/009.
11 And that LTA is a report on budgets, personnel, and
12 appeal data for this county assessors' offices and also
13 for role data were the same. That was issued on February
14 24th. And what that report is, it's a cross-sectional
15 survey of the administrative and assessment operations of
16 the California county assessors. So every year, staff
17 sends out questionnaires to the county assessors and a
18 report on their -- on basically on their budgets
19 personnel and their appeals data and we collect that. We
20 put it -- we summarize it and we put it in table form and
21 we make that information available to the public.

22 The next letter that I wanted to highlight is
23 LTA2021/010. And as we have already discussed, that is
24 the LTA that published the proposed property tax rule
25 462.520. And that is the proposed rule for implementing

1 the base -- I mean, the intergenerational transfer. Mr.
2 Moon has already said that comments on that language is
3 due back to staff on April 2nd of this -- of April -- I'm
4 sorry, April 2nd of 2021.

5 The third LTA I wanted to highlight is the same LTA
6 2021/011 and that is a fairly -- that is a more routine
7 LTA. That LTA requests -- makes a request for assessment
8 appeals filing periods. Every year we send to county
9 assessors and clerk, to the board a questionnaire asking
10 -- requesting when their last filing date is for an
11 assessment appeal. So we once again gather that data and
12 publish it so stakeholders and taxpayers know if they
13 wish to appeal their assessment when they have to
14 basically file that appeal.

15 And the last LTA I wanted to highlight is LTA
16 2021/012. And we've also talked about this one prior.
17 This is the proposed property tax rule 462.540. And that
18 property tax rule will implement the base year transfers.
19 We've published the language for the proposed rule,
20 comments, and review for stakeholders to review and
21 comment. And comments are due by April 16th of this
22 year.

23 That concludes the LTAs that have been published
24 since our last meeting. We have a couple in development
25 right now. And they should -- we anticipate those being

1 released in the next probably about thirty days or so.
2 The first one is a LTA on BOE form 100. It also will
3 include some instructions on how to report. That form
4 basically lets legal entities report changes in control.

5 The second LTA in development is the state assessee
6 appeals decisions, Letters to Assessors. Once that is a
7 -- an LTA summarizing the appeal decisions for state
8 assessees. So it's the summary for stakeholders to see
9 what happened to the appeals.

10 The third LTA will be an announcement LTA for the
11 San Diego County assessor survey report.

12 And the fourth LTA in development right now is a
13 summary of litigation that was decided in 2020. So all
14 those are in development right now, anticipated to be
15 released in the next thirty days or so.

16 And then finally, I wanted to give you a report on
17 the training and certifications that the department is
18 involved in. So right now staff is continuing to teach
19 our -- we have actually two online courses. Both are
20 through the American River College system. One is the
21 Prop E tax 310. It's the introduction to appraising for
22 property tax purposes. And the other one is 311, is the
23 assessment of personal property and fixtures. So those -
24 - staff is continuing to teach those. Those are still
25 ongoing.

1 We are also continuing our partnership with Sac
2 State. We also have an online course with Sac State too.
3 It's the basic appraisal class.

4 We are continuing also to provide self-study
5 sessions and several online courses through our website.
6 And we have participated in a couple meetings with the
7 CAASA, CASA, and we've gotten their webinar sessions up
8 and running for them on Zoom. And we've actually
9 presented at one of their classes with BOE staff. We
10 presented one of their webinars with BOE staff.

11 Staff has also provided a workshop in January on
12 mineral property evaluations via the Teams environment.
13 Six assessors and/or counties were involved and took the
14 class as well as some BOE staff members. We are now
15 scheduled to give one class in April and one class in May
16 for Course 3, which will be taught online also through
17 the Teams environment. Course 3 is our basic appraisal
18 course.

19 We are also scheduled to give Course 5, which is our
20 basic income courses via Teams too. And we have so far
21 one class in April and one class in May for that. Staff
22 continues to work on converting courses 2A, 52, 56, 120,
23 and course 7 into a virtual format that we'll be able to
24 offer in the Teams environment.

25 And we also continue to work with the assessor's

1 office to provide their staff to teach some of our
2 courses to their own counties. And so we are still
3 adapting and figuring out ways to provide training to
4 assessors and/or staff in this environment.

5 This will conclude my (indiscernible) for the
6 property tax department. I am available for any
7 questions you may have. If not, I will turn it back to
8 Ms. Taylor.

9 **CHAIRMAN VAZQUEZ:** Thank you, Mr. Yeung. Let me
10 just check with the members. I don't see any hands. Why
11 don't we go ahead and move forward.

12 I guess -- Ms. Taylor?

13 **MS. TAYLOR:** Certainly. Our next item is K.4.a.,
14 Legislative Research and Statistics Division Chief's
15 Report, update on legislative issues impacting the BOE,
16 both administrative and program related. This matter
17 will be presented by Ms. Renati.

18 **MS. RENATI:** Chairman Vazquez and Honorable Members,
19 I am Lisa Renati, Chief Deputy Director. Today I will
20 provide a report on the legislations that may impact the
21 Board of Equalization.

22 Members, as you aware the last day for bills to be
23 introduced in the legislature was February 19th, 2021.
24 Today I have provided you with a report which includes a
25 listing of legislation that the BOE staff is currently

1 tracking and the status of each bill. We will continue
2 to monitor these bills and will add any further
3 legislation which affects the BOE including those
4 regarding property tax, alcoholic beverage tax, and the
5 tax on insurers.

6 Previously, you approved two legislative proposals
7 regarding the extension of evaluations of intercounty
8 pipeline rights of way and multijurisdictional assessment
9 appeals boards. Both items are included in a committee
10 bill, SB825, introduced by the senate governance and
11 finance committee, which is tentatively scheduled for a
12 hearing in April. We will provide you with updates as
13 they are available.

14 This concludes my update. And I am available for
15 any questions.

16 **CHAIRMAN VAZQUEZ:** Thank you. Members, any comments
17 or questions for Ms. Renati? Seen and hearing none, I
18 will -- the only comment I had is -- and it was just --
19 if I can just check in with Ms. Fleming and if you're
20 available just to give us a report on Prop 19
21 legislation.

22 **MS. FLEMING:** Thank you, Chairman and members. My
23 pleasure to do so. Just a quick update as the Chair
24 requested. Members, as you know, there is implementing
25 legislation being introduced for -- to further clarify

1 the provisions in Proposition 19.

2 Currently there are two bills. The first we've been
3 discussing, which is Senate Bill 539, introduced by
4 Hertzberg with coauthors. That topic is property
5 taxation, intergenerational transfers of real property,
6 base year value transfers.

7 Members, since the February 2021 board meeting,
8 Senate Bill 539 was heard by the senate governance and
9 finance committee. It passed out of that committee with
10 unanimous 5-0 vote. It now is in the senate, third
11 reading file. And we are waiting for that item to be
12 taken up potentially at the next -- next legislative
13 senate floor meeting is going to be Thursday of this
14 week. And so we'll await any actions on the bill at that
15 time.

16 The bill, Members, is Senate Bill 668, introduced by
17 Bates -- Senator Bates. It's a property taxation, change
18 in ownership, inheritance exclusion matter. This bill
19 was introduced on February 19th of 2021. The bill seeks
20 to delay the onset of specific provisions of Prop 19
21 governing the purchase or transfer of real property
22 between parents or grandparents and their children or
23 grandchildren for two years.

24 So that is looking for an extension through February
25 16th, 2023. The bill has been referred to the senate

1 governance and finance committee. It has not yet been
2 set for hearing.

3 And Chairman and Members, that concludes the updates
4 on the Prop 19 -- specific Prop 19 related legislation.

5 **CHAIRMAN VAZQUEZ:** Thank you. Members, do we have
6 any questions of Ms. Fleming. Seeing none.

7 Ms. Taylor, if you would continue.

8 **MS. TAYLOR:** All right. Would you like me to call
9 the next item?

10 **CHAIRMAN VAZQUEZ:** Yes, please.

11 **MS. TAYLOR:** The next item is K.5., Taxpayers' Rights
12 Advocate Office Report, update on the activities of the
13 Taxpayers' Rights Advocate Office. This matter will be
14 presented by Ms. Thompson.

15 **CHAIRMAN VAZQUEZ:** Ms. Taylor, you know, before we
16 move on --

17 **MS. TAYLOR:** Yes.

18 **CHAIRMAN VAZQUEZ:** -- I was just wondering, we
19 didn't have any written comments on that, did we? On
20 Prop 19 legislation or anything -- or that item, the K.4.?

21 **MS. TAYLOR:** Chairman, we did not have any written
22 comments on item K.4..

23 **CHAIRMAN VAZQUEZ:** Okay. Just wanted to make sure.
24 I'm sorry, go ahead.

25 **MS. THOMPSON:** Good afternoon, Chair Vazquez and

1 Honorable Board Members. I am Lisa Thompson, Chief of
2 the Taxpayer Rights Advocate Office. I am here to
3 provide you with an update on the activities of the
4 taxpayer rights advocate office, keep you informed.

5 First, I would like to update you on some
6 preliminary work in preparation for the upcoming taxpayer
7 bill rights hearing that will be held on August 24th,
8 2021 at the Board Meeting, starting at 10 a.m. That was
9 confirmed by the Executive Director and the Chairman.

10 The Communications Officer, Peter Kim, and I have
11 been communicating on strategies for expanding outreach
12 to inform taxpayers about the upcoming taxpayer bill
13 rights hearing. In addition to the traditional means of
14 outreach, we will advertise on different social media
15 platforms, such as Facebook, Instagram, and Twitter.

16 As a reminder, our traditional means include
17 distributing posters and flyers to county agencies
18 involved in property taxes so they can post it in their
19 areas available for taxpayers. And also reaching out to
20 various taxpayer organizations, asking if they could
21 distribute the information to their membership as well as
22 of course posting information to our website.

23 The next item I will be sharing some statistics on
24 cases completed by the TRA office in the prior month to
25 provide some insight on the types of cases. In February

1 2021, we completed twenty-one cases. Five were in
2 Boardmember Gaines's district, District 1; eleven in
3 Boardmember Cohen's district, District 2; one was in
4 Boardmember Vazquez's district, District 3; and four were
5 in Boardmember Schaefer's district, District 4.

6 Of those twenty-one cases that we completed, two
7 were in the administrative category and nineteen were in
8 the valuation category. The administrative category
9 includes topics such as creating and mailing tax bills,
10 refunds, penalty cancellations, defaulted taxes, access
11 to data, special assessments, or direct levies on the
12 property tax bill.

13 The valuation category includes topics such as
14 change in ownership, declines in value, appraisal
15 methodology, exclusions, exemptions, new construction,
16 actual enrollment of values, general property taxation,
17 and assessment appeals.

18 With respect to the administrative category, one
19 case involved special assessment charges included on the
20 property tax bills and the other involved tax bill
21 penalty for not paying the property tax installment
22 timely.

23 The TRA office assisted the taxpayers by providing
24 information about special assessments and requirements of
25 the tax collector to add penalty. The TRA office also

1 helped the taxpayer understand the provisions under which
2 a tax collector can cancel penalties and how to request
3 penalty cancellations.

4 With respect to the valuation category, five of the
5 nineteen cases addressed various aspects of change in
6 ownership. And of the change in ownership cases, two
7 addressed transfers of interest and property that were
8 held in joint tenancy. Two cases involved issuance of
9 supplemental assessments. And one case involved property
10 held in a irrevocable trust that was reassessed when the
11 property became irrevocable due to the trust or death.
12 One of which had a supplemental tax bill that was sent
13 after the taxpayer sold the property.

14 The taxpayer rights advocate office assisted these
15 taxpayers by providing information about when the
16 transfers of interest and joint tenancy are reassessable,
17 explaining how supplemental assessments work for property
18 tax transfers, and explaining reassessment events for
19 trust property.

20 For the case with the trust property, the taxpayer
21 rights advocate office also helped the taxpayer
22 understand that when a trust becomes irrevocable, the
23 beneficiaries of the trust are considered the owners of
24 the property and the property is subject to reassessment
25 unless an exclusion applies.

1 Eight of the nineteen cases addressed exclusions
2 from reassessments, of which four pertained to the
3 parent-child exclusion, two pertained to the base year
4 value transfer exclusion for seniors age fifty-five and
5 over, and two involved base year value transfer requests
6 for property previously taken by the government under
7 imminent domain or acquisition by a government entity.

8 One of these cases also included various aspects of
9 the change in ownership because the property was only
10 eligible in part for the parent-child transfer since a
11 portion was considered a transfer from siblings.

12 The TRA office helped these taxpayers by explaining
13 the exclusion requirements, documentation they needed to
14 submit to demonstrate qualifications, and why property
15 held in trust does not always qualify for the full
16 parent-child transfer when there is more than one
17 beneficiary. Additionally, the TRA office coordinated
18 with the assessor's office to expedite processing of an
19 application for the base year value transfer for a senior
20 in financial need.

21 For the cases where -- excuse me -- property was
22 acquired by a government, the TRA office explained to the
23 assessor's office why exclusion could be granted more
24 than four years after taking by imminent domain and
25 helped the other taxpayer explain why property was not

1 eligible for the base year value transfer because a
2 floating home was not considered real property in his
3 circumstance.

4 Also included in the nineteen cases in the valuation
5 category were two cases that addressed exemptions. Both
6 pertained to the welfare exemption and having property
7 granted -- exemption as soon as possible. The TRA office
8 assisted the taxpayer by explaining the process of
9 applying for an organizational clearance certificate with
10 our agency and claiming the exemption on the property
11 with the county assessor's office.

12 Additionally, the TRA office helped one taxpayer
13 understand the requirements that title to the property
14 must be held in the name of the claimant.

15 The remaining four cases concerned assessment
16 appeals, decline in value, and general property tax
17 information. The taxpayer rights advocate office
18 assisted the taxpayers by providing information and
19 directing them to resources on our agency's website to
20 address their needs.

21 Additionally, our office directed taxpayers to
22 pertinent information posted on the county agency's
23 website.

24 Additionally, the taxpayer rights advocate office
25 assisted taxpayers with information concerning

1 Proposition 19 and also assisted the property tax
2 department by responding to taxpayers that made public
3 comment at the January 14th meeting where the comment did
4 not include a technical question.

5 Unless there are any questions, that concludes my
6 update. Thank you.

7 **CHAIRMAN VAZQUEZ:** Thank you. I see a hand here by
8 Member Gaines. Go ahead.

9 **MR. GAINES:** Great. Yeah, thank you very much.
10 Appreciate it.

11 Thank you, Lisa, for that report. And I couldn't
12 help but hear that -- I think you said eleven of the
13 twenty-one were in my district; is that right?

14 **MS. THOMPSON:** Let's see. Five were in your
15 district and eleven were in Ms. Cohen's district.

16 **MR. GAINES:** Oh, I'm sorry. Excuse me.

17 **MS. THOMPSON:** They really vary every, you know,
18 month.

19 **MR. GAINES:** Okay.

20 **MS. THOMPSON:** So I'm just trying to give you some
21 additional information as part of the Taxpayer Rights
22 Advocate Annual Report. I do provide a summary of counts
23 as far as completed cases by district, so I thought I
24 would kind of continue that --

25 **MR. GAINES:** Sure.

1 **MS. THOMPSON:** -- and just give you some highlight
2 of the topical areas that they are in.

3 **MR. GAINES:** Okay. That's great. Would it be
4 possible to get a little more detail on the ones that
5 were in my district just in terms of the nature of the
6 questions so that I'm aware of what sort of things are
7 being asked in my district?

8 **MS. THOMPSON:** Well, the -- so a lot of the
9 information when we were contacted by taxpayer is we kind
10 of hold those to more of a confidential nature. So the
11 information I'm providing is indicating to you kind of
12 the topical areas.

13 **MR. GAINES:** Yeah, that's all I'm asking for. But
14 just -- I'd like the -- I'd like to focus on what people
15 are asking about in my district. I don't need anything
16 confidential. I just need -- if you could help me with
17 kind of the general questions that are being asked, that
18 would be helpful. And you don't have -- I'm not asking
19 you to do it now. I'm just wondering if that's something
20 that you could provide for me, you know, after the
21 meeting.

22 **MS. THOMPSON:** So we can --

23 **MS. FLEMING:** So Boardmember Gaines, just --
24 Boardmember Gaines and Lisa, good morning. This is
25 Brenda Fleming. Thank you for that. Sir, we'll be able

1 to happy to assist you with that. And I'll work with Ms.
2 Thompson on that matter.

3 **MR. GAINES:** Oh, that's great. Wonderful.

4 **MS. FLEMING:** Perfect. Thank you, sir. Thank you,
5 Lisa.

6 **MR. GAINES:** Thank you very much. Appreciate it.

7 **MS. FLEMING:** Thank you.

8 **CHAIRMAN VAZQUEZ:** Member Schaefer -- Vice Chair
9 Schaefer I believe had a question now.

10 **VICE CHAIR SCHAEFER:** Yes. Ms. Thompson, when your
11 annual report comes out, it is the -- recites verbatim
12 lots of statutes that are relevant to your work. I would
13 think that we can maybe summarize those statutes and
14 leave the entire content of it to somebody who might want
15 to go online and see what the whole statute says instead
16 of recite the entire statute. That would leave us a
17 little more room for other things.

18 I think the report should tell us if you've had a
19 chance to meet with the assessors and members in our
20 district or if you maybe traveled to a meeting of
21 taxpayer advocates that sell nationally or regionally, if
22 you've read any literature on taxpayer advocacy. Maybe
23 if you run across a journal article or something or a
24 book, you could probably make reference to it in your
25 annual report so all the rest of us who want to learn a

1 little more about taxpayer advocacy and how effective it
2 is could, you know, do some further research.

3 I mean, not that your annual report isn't complete
4 now. I'm just always looking for ways to make it more
5 informative and more useful as a tool. And I think
6 you're putting it out a little earlier now that I've
7 raised the question, you know, of -- you know, I think
8 you're doing a good job, but I'm always looking for ways
9 to make the whole project in your office more relevant
10 and more helpful to us. And I think we have your
11 cooperation on that. Thank you.

12 **CHAIRMAN VAZQUEZ:** Thank you. Member Gaines, is
13 that hand?

14 **MR. GAINES:** Sorry about that.

15 **CHAIRMAN VAZQUEZ:** No problem. I'm sorry, was that
16 Ms. Fleming trying to say something?

17 **MS. THOMPSON:** I was going to respond to
18 (indiscernible).

19 **CHAIRMAN VAZQUEZ:** Oh, Lisa, go ahead.

20 **MS. THOMPSON:** So thank you for that suggestion. So
21 I think with respect to the Morgan Property Taxpayer Bill
22 of Rights -- I'm not looking at the annual report, but it
23 runs about two -- you know, two pages or three pages. I
24 think it is helpful to have that information there. They
25 are fairly short provisions.

1 And I think for taxpayer looking at it, it's helpful
2 for them to understand what we do. I think for the
3 alcoholic beverage tax, because it's a tax that is so
4 narrow, we certainly might be able to look at reducing
5 that. But I think for the Morgan Property Taxpayer Bill
6 of Rights, it's helpful to have that there, because -- I
7 mean, there have been changes, mostly on the alcoholic
8 beverage tax, but if there are changes in the law for the
9 bill of rights, having that there in that report is
10 helpful, but I'll certainly look into that.

11 Generally, I do not travel through, you know,
12 providing educational resources. Our agency, we don't
13 have the budget for that. Our office, we're focusing on
14 providing this information online where it's available on
15 demand and also working with the Communications Officer
16 on outreach items using social media platforms. But
17 thank you.

18 **MR. GAINES:** Well, that's -- I just -- like, say if
19 there was a seminar on Taxpayer Advocacy going on in
20 Nevada or in Arizona or someplace and you wanted to go,
21 you could contact my office, and I'd see that we got the
22 funding for you. Okay. Thank you.

23 **CHAIRMAN VAZQUEZ:** Thank you. Seeing no other hands
24 or comments.

25 Ms. Taylor, do we have any comments from any of the

1 assessors or the public who wish to speak on the TRA
2 report?

3 **MS. TAYLOR:** We do not.

4 **CHAIRMAN VAZQUEZ:** All right. Do you want to check
5 with AT&T?

6 **MS. TAYLOR:** AT&T, could you let us know if there
7 any members of the public that would like to comment on
8 this matter?

9 **AT&T MODERATOR:** Sure. Ladies and gentlemen, if you
10 wish to comment, please press 1, then 0. That command
11 again, 1 then 0. And we have one coming through. Just
12 one moment please while we gather their name. And we
13 have a comment from the line of Ernie Dronenburg (ph.).
14 Please go ahead.

15 **MR. DRONENBURG G:** Boardmembers, I've been --

16 **CHAIRMAN VAZQUEZ:** Welcome. Welcome.

17 **MR. DRONENBURG:** -- listening to your call -- I've
18 been listening to your call for the last hour and a half
19 and it's a good meeting. Congratulations. I join you in
20 disappointment in seemingly no motion to Prop 19
21 legislation, but there were some questions back earlier
22 about Prop 19, and I think I could give you the answers.

23 One was will the rotating of children on a
24 residence, would that be allowable to keep the exemption
25 and the assessed value, and it is allowable. There is --

1 one of your early-on decisions by your excellent legal
2 staff said that as long as the rotation is for a
3 qualified person who then becomes a resident -- one
4 brother moves out and he was qualified and then the
5 property was transferred his base, then next brother
6 moves in and he claims it as his residency and files his
7 form, then it -- the residence would continue to be
8 exempt. If the next person doesn't claim home ownership
9 exemption, then it would transfer.

10 So as long as they're qualified individually as
11 children, the whole parcel will stay exempt. So you can
12 rotate it as -- I think that was Chairman Vazquez's term,
13 rotate.

14 And as far as renting out a room, I can tell you our
15 practice is that renting out a room from somebody that's
16 qualified and that is a resident is -- doesn't disqualify
17 them. What might be confusing is if they have a granny
18 flat and they rent out the granny flat -- ADU, as a
19 common term for these granny flats now, dwelling unit --
20 a dwelling unit, if they rent it out, then we'd have to
21 separate that away. It doesn't eliminate the whole
22 exemption for the base transfer but it would eliminate
23 that portion if they rented it out.

24 If they're letting another family member live there,
25 like a grandma or an in-law, and they're not charging

1 them -- it's not on the competitive rental market, then
2 there -- they don't change the exemption. So that should
3 answer both of those questions.

4 I think that's consistent with the staff's view on
5 both those questions.

6 **CHAIRMAN VAZQUEZ:** Thank you for that clarification.
7 Appreciate it.

8 **AT&T MODERATOR:** And we have no further comment at
9 this time.

10 **CHAIRMAN VAZQUEZ:** With that, members, I don't see
11 any other comments or questions.

12 Ms. Taylor, would you please call the next item?

13 **MS. TAYLOR:** The next item is M.1., Public Policy
14 Hearing, discussion on the implementation of Proposition
15 19, the home protection for seniors, severely disabled,
16 families and victims of wildfire or natural disasters act
17 of 2020. This matter will be presented by the Chairman.

18 **CHAIRMAN VAZQUEZ:** Thank you. And thank you,
19 Members. Consistent with our decision several months
20 ago, we reserved the M.1. Item on every agenda to engage
21 in
22 discussion of Proposition 19 issues and concerns as we
23 move into the next phase of implementation.

23 I encourage you to bring forward any concerns from
24 residents or officials in your districts as well as other

1 as appeals. This is our opportunity as well as our
2 taxpayers' and the public's to input -- to provide input,
3 information, and even possible proposals that may help
4 with the fair implementation of Proposition 19.

5 One big issue this month is the need for public
6 input on our proposed rule for 62.500 on the
7 intergenerational transfer exclusion, formerly the
8 parent-child exclusion, attached to the Letter to the
9 Assessors number 2, 20, 21, slash 010. It's posted on
10 our website under Proposition 19 guidance issues. And we
11 are asking for any and all input by April the 2nd.

12 Members, do we have any comments as we open this
13 hearing to the public as well? Seeing no hands, let me
14 ask Ms. Taylor, do we have any written comments on this?

15 **MS. TAYLOR:** Yes. We have one letter.

16 **CHAIRMAN VAZQUEZ:** Thank you.

17 **MS. TAYLOR:** This is from Los Angeles property
18 taxpayer, P. Tubbs (ph.). Hello there. Prop 58 parent-
19 child estates, you must be a parent or child. A child
20 may be a son, daughter, son-in-law, daughter-in-law,
21 stepchild, or child adopted before the age of eighteen,
22 or a foster child of a state licensed foster parent.

23 Add guardianship papers to this exclusion or
24 Proposition 19 before transfers February 2021, not after
25 exclusions law. Must be fair for property taxes, a

1 family home legislation needs correction.

2 I only have guardianship papers. I see you have
3 Proposition 19 but only after February 2021 transfers due
4 before. What if grandparents are having a hard time with
5 court adoption requests, grandparents passed away in 2012
6 and couldn't finish adoption? They wanted to adopt
7 signed papers on grandparents' behalf. I can do appeal
8 after one year court views formal adoption. Even if --
9 but still needs to be in legislation.

10 I hope Proposition 19 -- when I spoke to the board
11 and staff at El Segundo, it's being taken care of.

12 Regards, P. Tubbs.

13 **CHAIRMAN VAZQUEZ:** Thank you. That was the only
14 written comment, correct, Ms. Taylor?

15 **MS. TAYLOR:** Yes.

16 **CHAIRMAN VAZQUEZ:** Can we check to see if there's
17 any comments from any of the Assessors? Now that we
18 heard already from Mr. Dronenburg, he may have a comment
19 or question on this Proposition 19 hearing.

20 **MS. TAYLOR:** Sure. AT&T moderator, can you please
21 let us know if there is anyone on the line who would like
22 to make a public comment regarding this matter?

23 **AT&T MODERATOR:** Sure. Ladies and gentlemen, once
24 again if you would like to make a public comment, please
25 press 1, then 0. That command again, 1 then 0. And I

1 show no comments at this -- oh, I apologize.

2 We have a follow-up from Ernie Dronenburg. Please go
3 ahead. Ernie Dronenburg, your line is open.

4 **MR. RONENBERG:** Hi. I'm sorry. I had my mute
5 button on. Chairman Vazquez, this is an issue that --
6 you know, we really haven't gotten into. We appreciate
7 it -- we think your staff is going to get to this
8 eventually. I don't know that it's a priority thing.
9 But it's -- it is something that has to be decided
10 eventually.

11 **CHAIRMAN VAZQUEZ:** Thank you. Any other Assessors
12 out there on the public lines that may want to chime in?

13 **AT&T MODERATOR:** I show no further comments at this
14 time.

15 **CHAIRMAN VAZQUEZ:** Okay. Thank you. Ms. Taylor,
16 and seeing no other hands here from our members, you want
17 to -- is this the last -- this is the last item I
18 believe, no, Ms. Taylor?

19 **MS. TAYLOR:** Yes, our next item is the final item of
20 the day.

21 **CHAIRMAN VAZQUEZ:** Well, before we move into that,
22 if there's no other comments or questions from the
23 members, let me just begin with, one, thanking you again.
24 We encourage everyone to review the proposed rule for
25 62.520, the intergenerational transfers that is attached

1 in the LTA 2021/010 as well as the proposed rule 462.540
2 that is also posted on our Proposition 19 website in the
3 LTA number 2021/12.

4 We really look forward to your comments, concerns as
5 we try to clarify and define the impacts of transferring
6 a family home or family farm and in transferring a
7 homeowners base year value through the -- throughout the
8 state.

9 If there are no further comments from anyone, we can
10 close this public policy hearing and ask Ms. Taylor to
11 move on to the next item.

12 See no hands or comments, Ms. Taylor.

13 **MS. TAYLOR:** The next items is N, Public Comment on
14 Matters Not on the Agenda. Persons who wish to address
15 the Board of Equalization regarding items not on the
16 Agenda. Please not that the Board cannot take action on
17 items not on the Agenda. However, the Board can schedule
18 issues raised by the public for consideration at future
19 meetings.

20 **VICE CHAIR SCHAEFER:** Chair Shaefer, I have a
21 comment.

22 **CHAIRMAN VAZQUEZ:** Yes, go ahead, Vice Chair.

23 **VICE CHAIR SCHAEFER:** Pardon me, (indiscernible).
24 Chair Vazquez, anyone that has a public comment on
25 matters not on the Agenda, I would like them to be able

1 to speak their piece and get on their way somewhere early
2 in our day and not have to wait till the very end and
3 give us a couple of minutes of something that they're
4 carrying around on their mind.

5 I think by and large today at public hearings they
6 let -- city councils and other bodies will let somebody
7 come in early and say what they have to say and leave and
8 not force them to do a whole meeting.

9 It's nice that this is a catch-all at the end, but
10 if somebody came in with a public comment on a matter not
11 on the Agenda, I would like us to have an opportunity to
12 listen to them briefly at the start. So they could, you
13 know, take leave of our office and go on with their life.
14 Thank you.

15 **CHAIRMAN VAZQUEZ:** Thank you. Any other comments or
16 questions about that?

17 To respond to your request, Vice Chair Schaefer,
18 what I usually like to do, especially if we're going to
19 have a long meeting, is to allow -- or maybe make an
20 announcement -- if you feel comfortable with it, we could
21 make an announcement at the beginning of the meeting,
22 especially if it's going to be a long meeting, and see if
23 there is a concern or an issue by a constituent that may
24 be wanting to comment just in the open comment.

25 But unless I hear from the other members, I'm

1 comfortable leaving it where it's at on the Agenda unless
2 other think we should move it.

3 **Vice Chair Schaefer::** Well, I -- Chair, I'm
comfortable
4 with what you just said. If we're going to have a long
5 meeting or if any meeting is going to run, you know, a
6 couple hours or more, that we do invite anybody out there
7 with a brief comment to come forward earlier in the
8 meeting. But leaving item N as is, I'm comfortable with
9 that.

10 **CHAIRMAN VAZQUEZ:** Thank you. I appreciate it.

11 Seeing no other hands or comments, Ms. Taylor, do
12 you want to check with AT&T? We don't have any written
13 comments, do we, Ms. Taylor, on this?

14 **MS. TAYLOR:** Yeah, we do not have any written
15 comments for this item.

16 AT&T moderator, can you let us know if there is
17 anyone who would like to make a public comment on this
18 matter? Each caller will have up to three minutes to
19 speak. And for the record, we request that callers
20 provide their name.

21 **AT&T MODERATOR:** Sure. Ladies and gentlemen, if you
22 would like to make a comment, please press 1, then 0.
23 That command again, 1 then 0. And I show no comments
24 coming through at this time.

1 members, let me just say -- I just wanted to thank you,
2 the members, as well as Ms. Fleming and our staff and our
3 dedicated work on Proposition 19. These last couple
4 months have been really grueling. I know for staff and -
5 - not only our BOE staff, but then staff within the
6 different members' districts. And I just want to thank
7 everybody for their patience, their dedication, and their
8 input.

9 And we're still not there. We're hoping this SB539
10 finally hits the floor here and gets a vote on Thursday,
11 but we'll keep you posted as that moves forward. And --

12 **VICE CHAIR SCHAEFER:** Vice Chair Schaefer.

13 **CHAIRMAN VAZQUEZ:** Oh, Vice Chair Schaefer, yes, go
14 ahead.

15 **VICE CHAIR SCHAEFER:** Yes, I had an adjournment. Is
16 that appropriate now or you want --

17 **CHAIRMAN VAZQUEZ:** Sure -- I'll let you go in just a
18 minute. But in just in kind of wrapping this up, I just
19 wanted to thank everybody for their patience on that and
20 like I said, we'll keep you posted if anything earth-
21 shaking breaks, especially on any movement with the
22 SB539.

23 But with that, let me open it up. And it looks like
24 Vice Chair Schaefer has an adjournment motion here.

25 **VICE CHAIR SCHAEFER:** Yes. Thank you, Chair. Our

1 District 4 this last weekend lost a real giant, a real
2 titan in religion, Rev. George Dallas McKinney, who
3 supervises I understand about forty African-American
4 churches throughout Riverside County, San Diego County,
5 and elsewhere.

6 I was elected to the city council at twenty-seven
7 back in '65 and he was a thirty-two-year-old young
8 minister and he had a church. And he built that into a
9 cathedral. He built a school for 300 children. He built
10 150 residential housing units for seniors. He's been
11 really a king just like Father Joe in San Diego in
12 providing a comfort to those who need it and has had a
13 marvelous following and reputation.

14 He once showed me a nice home he has in back of the
15 church on Perielle Avenue (ph.) and he said, you know,
16 this home we keep for the young men in our parish who get
17 out of incarceration and need a weigh station, you know,
18 and it's here for them.

19 And he did so much and such a reputation. He's been
20 my pal for over fifty years and we lost him and just want
21 to salute him because he meant so much to our community
22 and to the people of California who look for leadership
23 in the church. Thank you.

24 **CHAIRMAN VAZQUEZ:** Thank you. And let me just ask
25 if I can have all of us also as we adjourn this meeting

1 to adjourn in honor and remembrance of all the lives that
2 have been lost, you know, since our last meeting,
3 especially with these two shootings. You know, I'm
4 thinking of the one that took place in Georgia and then
5 just recently the one in Colorado. You know, my heart
6 goes out to all the family members and those that were
7 victimized by this -- these two shootings. And I'd like
8 to just adjourn in their honor as well.

9 And then I see a hand now from Member Cohen. Yes,
10 Member Cohen. I think you're muted though.

11 **MS. COHEN:** Hi, I just wanted to also acknowledge
12 Bishop McKinney. He dedicated his life to a community
13 that was not always prioritized. He's a nationally
14 recognized pastor and leader. And just want to also
15 formally add my voice to the conversation and extend our
16 condolences to his wife Lady BJ (ph.) as well as his five
17 sons. Thank you.

18 **CHAIRMAN VAZQUEZ:** Thank you. And with that,
19 members, I believe -- yeah, I don't see any other hands.
20 So we'll go ahead and adjourn this meeting at 12:54. And
21 our next meeting is scheduled for April the 27th and 28th
22 of -- April. With that, thank you all. And have a good
23 rest of your day and we'll be in touch. Thank you staff
24 again.

25 **BRENDA FLEMING:** Thank you, members. Thank you,

1 staff.

2 (End of recording)

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I have subscribed this certificate at Phoenix, Arizona, this 27th day of May, 2022.



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