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

REPORTER'S TRANSCRIPT  
SEPTEMBER 22, 2021

REPORTED BY: Jillian M. Sumner  
CSR NO. 13619

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APPEARING TELEPHONICALLY

For the Board of  
Equalization:

- Honorable Antonio Vazquez  
Chair
- Honorable Mike Schaefer  
Vice Chair
- Honorable Ted Gaines  
First District
- Honorable Malia M. Cohen  
Second District
- Yvette Stowers  
Appearing for Betty T.  
Yee, State Controller  
(per Government Code  
Section 7.9)
- Betty T. Yee  
State Controller

For the Board of  
Equalization Staff:

- Brenda Fleming  
Executive Director
- David Yeung  
Deputy Director  
Property Tax Department
- Henry Moon  
Senior Counsel  
Legal Department
- Cathy Taylor  
Chief  
Board Proceedings Division

Speakers:

- John McKibben  
Committee Chair  
California Association of  
Clerks and Election Officials
- Alina Kasparian  
Acting Chief  
Assessment Appeals Division  
Executive Office  
Los Angeles County Board of  
Supervisors

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Speakers Continued:

Thomas R. Parker  
Deputy County Counsel  
Los Angeles County

Ann Moore  
Chief Deputy Clerk  
San Diego County  
Board of Supervisors

Marcy L. Berkman  
Retired Deputy County Counsel  
Santa Clara County

Kathy McClellan  
Assistant Clerk  
Board of Supervisors  
Sacramento County

Ernest Dronenburg  
Assessor/Recorder/County Clerk  
San Diego County  
President  
California Assessors'  
Association

Breann E. Robowski  
Chair  
Ad Hoc Committee on Remote  
Hearings  
CATA  
Partner, Pillsbury Winthrop  
Shaw Pittman

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1 STATE BOARD OF EQUALIZATION  
2 TELECONFERENCE  
3 SEPTEMBER 22, 2021

4 ---oOo---

5  
6 MR. VAZQUEZ: Good morning. We're ready to  
7 call the Board Meeting to order.

8 Is Ms. Taylor available?

9 MS. TAYLOR: Yes, I'm here.

10 Good morning.

11 MR. VAZQUEZ: Good morning, Ms. Taylor.

12 If you would please call the roll.

13 MS. TAYLOR: Certainly.

14 Chairman Vazquez.

15 MR. VAZQUEZ: Present.

16 MS. TAYLOR: Vice Chair Schaefer.

17 MR. SCHAEFER: I was muted. I'm present.

18 MS. TAYLOR: Member Gaines.

19 MR. GAINES: Present.

20 MS. TAYLOR: Member Cohen.

21 MS. COHEN: Present.

22 MS. TAYLOR: Deputy Controller Stowers.

23 MS. STOWERS: Present.

24 MR. VAZQUEZ: We do have a quorum present,  
25 and the Board Meeting is called to order.

26 With that, let me just remind folks once  
27 again, this is a continuation meeting. So it's my  
28 understanding it's a continuation, we don't have to

1       formally do another pledge of allegiance, unless  
2       Members choose to do so.

3               So with that, once again, a friendly  
4       reminder that we are all sharing the same line. And  
5       today it's going to be a little bit of a challenge,  
6       because I know we have several guest speakers that  
7       will be on the line with us. So your patience.

8               And for those that are on the main line with  
9       us, if you would just please work with us,  
10       specifically when you're speaking. Make sure that  
11       we're able to recognize you, and get your names and  
12       titles for the record so our transcriptionist can be  
13       as accurate as possible as she's transcribing these  
14       minutes for us.

15               With that, let me open it up if the Members  
16       have any opening remarks before we take on the first  
17       order of business here.

18               MS. COHEN: Good morning.

19               Member Schaefer, your mic is on.

20               MR. VAZQUEZ: Good morning.

21               Member Schaefer, I think --

22               Oh, now his mic -- okay.

23               MS. COHEN: Mr. Vazquez, I have a few --

24               MR. VAZQUEZ: Yes. Member Cohen, go  
25       ahead.

26               MS. COHEN: I have a few remarks. May I?

27               MR. VAZQUEZ: Sure. Go ahead.

28               MS. COHEN: So, Mr. Chairman, we are

1 reopening the hearing to conduct a midcourse review  
2 of the guidance that the Board of Equalization has  
3 been given regarding remote acc -- remote assessment  
4 appeals board hearings.

5 Beginning in March of 2020, we all shared --  
6 we all were part of this public health crisis. The  
7 pandemic meant we had to apply new thinking, and  
8 respond in a critical way that we really have never  
9 done in our existence. Which also included a new way  
10 of conducting business.

11 Over the course of 2020, the Board has  
12 conducted hearings to provide guidance for remote  
13 AABs.

14 And we've listened to stakeholders, we have  
15 heard from the clerks of the assessment appeals. We  
16 heard from county assessors. We heard from  
17 taxpayers, and we heard from taxpayer advocates, as  
18 well as members of the public.

19 And we want to understand the real-world  
20 challenges facing the -- a remote assessment appeals  
21 board, particularly paying careful attention and  
22 thoughtfulness to technology to the challenges of  
23 having remote AABs.

24 So I also want to ensure that the due  
25 process rights of all parties were protected. And,  
26 of course, will continue to be protected as we  
27 continue to move forward.

28 The Board issued guidance through Letters To

1 Assessors. And today, we reopened our hearings to  
2 bring -- and brought back stakeholders, so that we  
3 can hear their views. I would like to know what  
4 worked, what didn't work.

5 And based upon their comments and the  
6 comments that we've received from the public, I want  
7 to acknowledge that we may wish to modify our  
8 guidance, or continue our guidance without any  
9 change.

10 I just wanted to let you know I have no  
11 agenda. I'm just here to really receive information,  
12 and then make the appropriate augmentations where and  
13 when needed.

14 I also want to acknowledge that we're going  
15 to be also examining whether additional guidance is  
16 necessary through regulation or through statutes.  
17 So that is what I'm going to be listening for with a  
18 critical ear.

19 Whatever we decide to do, it's important to  
20 recognize that the Board of Equalization has an  
21 obligation to provide guidance to all 50 counties.  
22 You know that, I know that.

23 And through that obligation, it means that  
24 we listen and learn what has worked well, and  
25 understand what needs to be changed.

26 So with that overview, I'd love for us to go  
27 ahead and dive in and begin the reopening of these  
28 hearings.



1 I think first we're going to hear from BOE  
2 staff. Then we will hear from the representatives of  
3 the clerks of the assessment appeals boards.

4 We will then hear the perspective of county  
5 representatives, followed by taxpayer  
6 representatives, and then, of course, we will take  
7 public comment and hear from the public.

8 So at that perspective, I turn the meeting  
9 and the hearing back over to you, Mr. Chair.

10 Thank you.

11 MR. VAZQUEZ: Thank you.

12 Let me just go back for a minute here and  
13 let Ms. Taylor announce the item, and then give her  
14 opening remarks.

15 And then we'll go through -- it's fine,  
16 Ms. Cohen. I was going to have -- have it come  
17 after. But I guess we're okay. Let me just  
18 officially have her announce the item, and then we'll  
19 reopen the hearing.

20 Ms. Taylor.

21 MS. TAYLOR: Thank you.

22 Would you like me to also read the  
23 announcement regarding the public teleconference  
24 participation?

25 MR. VAZQUEZ: Yes, why don't we do that.

26 Just because there's a lot of new members  
27 that are listening as well.

28 MS. TAYLOR: Excellent. I will start with

1 that.

2 MR. VAZQUEZ: Thank you.

3 MS. TAYLOR: Good morning.

4 Good morning and thank you for joining  
5 today's Board of Equalization meeting via  
6 teleconference.

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

9 As you may know from our public agenda  
10 notice and our website, we have requested that  
11 individuals who wish to make a public comment, fill  
12 out the public comment submission form found on our  
13 "Additional Information" webpage in advance of  
14 today's meeting, or participate in today's meeting by  
15 providing your public comment live.

16 After the presentation of an item has  
17 concluded, we will begin by identifying any public  
18 comment requests that have been received by our  
19 Board Proceedings staff, with the AT&T operator  
20 providing directions for you to identify yourself.

21 After all known public commenters have been  
22 called, the operator will also provide public comment  
23 instructions to the individuals participating via  
24 teleconference.

25 Accordingly, if you intend to make a public  
26 comment today, we recommend dialing into the meeting  
27 on the teleconference line, as the audio broadcast on  
28 our website experiences a one-to-three-minute delay.



1 in the pandemic and other calamities, protect the  
2 rights of all parties, provide guidance, and seek  
3 additional authorities or actions if required.

4 Following the testimony of the listed  
5 speakers, other individuals and members of the public  
6 will be invited to participate.

7 This matter will be presented by Chairman  
8 Vazquez and Member Cohen.

9 MR. VAZQUEZ: Thank you.

10 Members, we are very fortunate to reconvene  
11 the Statewide Continuity of AAB Operations Workgroup  
12 with their collective experience and expertise to  
13 update us on current issues, and provide input on the  
14 type of guidance needed from the Board in addressing  
15 remote hearing issues.

16 I want to thank each workgroup member for  
17 accommodating our schedule today, and for your  
18 written materials and submissions in preparation for  
19 this meeting -- this hearing.

20 Since the extension of the two-year deadline  
21 under AB 137 will be expiring on December 31st, this  
22 hearing is critically important and timely for  
23 deciding our next steps.

24 We have 10 workgroup members, 6 AAB  
25 representatives, 1 assessor representative, 1  
26 taxpayer representative, and 2 BOE staff  
27 representatives.

28 In addition to a special statewide survey

1 presentation by the CACEO Assessment Appeals Group  
2 Chair, John McKibben, Member Cohen, and I will host  
3 and lead the discussion.

4 Ms. Taylor will announce each subitem on the  
5 agenda, and she will announce each speaker who will  
6 address the item in the order of their appearance on  
7 the agenda.

8 I will call on the Board Members for their  
9 comments and questions first. And then we'll ask for  
10 the workgroup members, for their questions and  
11 comments.

12 I know we're all looking forward to an  
13 informative and robust discussion with some  
14 recommended options for future Board action.

15 Following the testimony of the listed  
16 speakers, members of the public will be invited to  
17 participate.

18 For your convenience of all, we will take a  
19 lunch break at 12:30, and possibly two 5-minute  
20 breaks as needed.

21 And I was going to turn it back over to  
22 Member Cohen for opening remarks, but I believe she  
23 may have made them.

24 Or if not, if she wants to add some to it,  
25 let me give her that opportunity.

26 MS. COHEN: Thank you, Mr. Chair.

27 And, colleagues, you heard me. I'm very  
28 excited. I jumped the gun. I already made my

1 opening remarks. We can just go ahead and get  
2 started.

3 MR. VAZQUEZ: Thank you.

4 Ms. Taylor, if you would please call the  
5 subitem A.

6

7

SUBITEM A

8

9 MS. TAYLOR: Our first subitem is A, Current  
10 Status: Review of actions taken by the Board of  
11 Equalization regarding remote AAB hearings: Issues  
12 addressed in Informational Hearings, (see Letters to  
13 Assessors No. 2020/063 2021/002), and Letters to  
14 Assessors Issued Regarding Extensions of the 2-Year  
15 Deadline under AB 107 and AB 137.

16 The speakers and the two BOE representatives  
17 are Mr. David Yeung, Deputy Director, Property Tax  
18 Department, California State Board of Equalization;  
19 Richard Moon, Senior Counsel, State Board of  
20 Equalization.

21 Our first speaker will be Mr. Moon, Senior  
22 Counsel.

23 MR. MOON: Good morning.

24 MR. VAZQUEZ: Welcome.

25 MR. MOON: Thank you.

26 Good morning, Chair Vazquez and Board  
27 Members.

28 As you know, the Board of Equalization and

1 counties are authorized by the California  
2 Constitution and Statutes to administer state  
3 property taxes, including the appeal of value.

4 In administering these functions, the  
5 agencies are guided by statutes that govern various  
6 processes and procedures, and by constitutional  
7 consideration such as due process.

8 Most of the authorities governing assessment  
9 appeals are contained in Revenue and Taxation  
10 Code 1601 through 1645.5, as well as Property Tax  
11 Rules 301 through 326.

12 Additionally, some counties have adopted  
13 local rules for their assessment appeals boards or  
14 county boards of equalization.

15 Based on these authorities and prior the  
16 passage of AB 107 last year, there might have been  
17 some question as to whether counties had  
18 authorization to hold remote hearings.

19 However, AB 107 put any such questions that  
20 may have existed to rest by adding section 1616 to  
21 the Rev. and Tax Code, allowing counties to hold  
22 remote hearings if they choose.

23 Of course many details about the conduct of  
24 remote hearings remain open, and the Board, under  
25 your leadership, has been instrumental in trying to  
26 guide in some of those details.

27 David Yeung, Deputy Director of the Property  
28 Taxes Department will give a brief overview of BOE's

1 actions regarding remote hearings that lead to this  
2 public hearing.

3 Thank you.

4 MR. YEUNG: Yes.

5 Good morning, Chair Vazquez and Honorable  
6 Members of the Board. This is David Yeung. I'm  
7 Deputy Director of the Property Tax Department.

8 Let me first apologize for not being on  
9 camera right now. I'm experiencing some technical  
10 difficulties. Hopefully I will get that solved in  
11 the near future.

12 But today I am here to give you a review of  
13 the actions taken by the Board of Equalization  
14 regarding remote assessment appeals hearings.

15 First, I would like to begin with thanking  
16 each and every person that came and provided  
17 testimony before the Board during the drafting  
18 process of our guidance.

19 And to thank in advance those here today to  
20 provide valuable feedback on how remote hearings are  
21 serving all stakeholders.

22 To start, following COVID-19  
23 shelter-in-place orders, the State Board of  
24 Equalization led the formation of the Board's  
25 COVID-19 County Board of Equalization/Assessment  
26 Appeals Boards Collaborative Workgroup.

27 The workgroup was comprised of experts  
28 representing taxpayers, county assessors, clerks of



1 the assessment appeals board, and county counsels.

2 The purpose of the workgroup was to examine  
3 and report on the most pressing local assessment  
4 issues arising from the COVID-19 pandemic.

5 One such issue was the need for further  
6 guidance pertaining to both the conduct of, and the  
7 increased use of remote hearings by local assessment  
8 appeals board or local boards of equalization.

9 The Board held meetings with the workgroup  
10 on August 19 -- on August 18th and August 19th of  
11 2020, September 23rd of 2020, and had discussions at  
12 the Board Meetings on October 21st and November 18th  
13 of, also, 2020.

14 As a product of these meetings, three  
15 Letters to Assessors were developed to provide  
16 general principles guiding assessment appeals boards  
17 when holding remote hearings.

18 The Board issued LTA 2020/057 on  
19 November 18th, 2020; LTA 2020/063 on December 16th,  
20 2020; and LTA 2021/002 on January 13th of 2021.

21 Each successive LTA superseding the prior --  
22 with each successive LTA superseding the prior.

23 The final LTA provided guidance on the  
24 authority to conduct remote hearings, the rights of  
25 hearing participants, technology and document  
26 submission, hearing conferences, scheduling and  
27 notices, withdrawals of applications, information  
28 requests, and amongst other topics.

1           In brief, the Letter To Assessor provided  
2 that the guidance should be read consistently with  
3 existing statutes, property tax rules, and the  
4 Board's assessment appeals manual.

5           It also provided for the protection of the  
6 rights of the hearing participants, and the promotion  
7 of efficiency in the hearing process.

8           In addition, the Board issued LTA 2021/039  
9 to provide guidance on the passages of Assembly  
10 Bill 137.

11           Affective July 16th, 2021, Assembly Bill 137  
12 amended Section 1604(f) of the Revenue and Taxation  
13 Code by extending from March 31st, 2021 to  
14 December 31st, 2021 the two-year deadline by which an  
15 assessment appeals board is required to render a  
16 final determination.

17           That is a -- that is my recap of the Board's  
18 actions so far. I, along with you, look forward to a  
19 robust discussion on how this -- how remote hearings  
20 have been serving our stakeholders.

21           This concludes my presentation.

22           MR. VAZQUEZ: Thank you.

23           Members, do we have any comments or  
24 questions of either Mr. Moon or Mr. Yeung?

25           Seeing and hearing none, let me turn to any  
26 workgroup member on the line who may have comments or  
27 questions.

28           I can't see you all, but I guess if you

1 speak up -- especially anybody on the line from the  
2 workgroup, by all means.

3 Hearing and seeing none, Ms. Taylor, do we  
4 have any public comment on this item?

5 MS. TAYLOR: We do not have any written  
6 public comments. But I can go out to the AT&T  
7 moderator.

8 AT&T moderator, can you let us know if  
9 there's anyone who would like to make a public  
10 comment on this matter.

11 AT&T MODERATOR: Certainly.

12 Ladies and gentlemen, if you would like to  
13 make a public comment, please press one, then zero at  
14 this time.

15 Once again, if you would like to make a  
16 public comment, please press one, then zero.

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

18 MR. VAZQUEZ: Thank you.

19 Ms. Taylor, if you would please call  
20 subitem B.

21

22 SUBITEM B

23

24 MS. TAYLOR: Subitem B is Report on the  
25 Surveys of Responses Received from AABs Regarding  
26 Remote AAB Hearings.

27 The speaker is Mr. John McKibben, Committee  
28 Chair, California Association of Clerks and Election

1 Officials.

2 MR. McKIBBEN: Good morning, Mr. Chairman  
3 and Members. John McKibben on behalf of the CACEO,  
4 California Association of Clerks and Election  
5 Officials.

6 Our members really appreciate this  
7 opportunity to speak to you today about their  
8 experience during the last fiscal year with remote  
9 assessment appeals hearings.

10 This information is based on a survey that  
11 was actually initially triggered by an inquiry from  
12 Member Cohen and her staff earlier in the summer.  
13 And I'm going to just acquaint you with the results  
14 of that survey.

15 Our survey was intended, first of all, to  
16 gauge county experience with remote hearings, asking  
17 questions like:

18 Did many counties offer remote hearings  
19 between July 2020 and July 2021?

20 What challenges did they encounter in  
21 conducting remote hearings?

22 What plans do counties have for using remote  
23 hearings in the future?

24 And what the clerk's timetable is for  
25 transitioning back to in-person hearings during the  
26 pandemic or after the pandemic.

27 And then what additional guidance, if any,  
28 would clerk's want to recommend to your Board with

1 regard to remote hearings.

2 As we did in our letter, I want to point out  
3 that the survey did not ask counties to provide  
4 extensive data about hearings and continuing  
5 workload.

6 We tried to keep it as simple as possible,  
7 so as to encourage counties -- more counties to  
8 respond than might otherwise be the case if we had  
9 presented our members with a lengthy, data-heavy  
10 survey form.

11 However, we have representatives of three of  
12 our member counties today who can provide you with  
13 more detailed information than I possibly can about  
14 their varied experience with remote hearings, and  
15 their plans for the future with regard to assessment  
16 appeals hearing formats that they're going to  
17 offer.

18 They could also answer questions that you  
19 have about details of their experience.

20 We also will have a presentation by  
21 Deputy County Counsel Tom Parker on some  
22 recommendations that we wish to make for additional  
23 BOE guidance on remote hearings.

24 Most responding counties, over 70 percent  
25 offered remote hearings during -- whether fully  
26 remote or hybrid, at some point during the survey  
27 period.

28 And as expected, remote hearings were more

1 common among the large counties and medium-sized  
2 counties. Although a majority of the small  
3 responding counties utilized remote hearings to some  
4 degree as well.

5 There seems to be a sentiment that remote  
6 hearings are generally more useful, or at least  
7 easier to conduct when used for administrative  
8 hearings and stipulations, and that sort of appeal  
9 matter. In other words, nonevidentiary matters.

10 However, most counties that offered remote  
11 hearings offered at least some evidentiary hearings.  
12 Two-thirds of responding counties did that.

13 Counties mentioned the following problems  
14 and challenges encountered with remote hearings:

15 Remote hearings sometimes require more  
16 staff, which can be very problematic for the clerks  
17 who have very small staff in the small counties.

18 Remotes require more management, planning,  
19 and preparation than in-person hearings. There were  
20 frequent delays encountered in hearings due to  
21 interruptions in service, and other tech-related  
22 problems, especially taxpayer tech issues.

23 Sometimes there's very burdensome copying  
24 requirements on the clerk when a party submits paper  
25 documents that has evidence that then has to be  
26 converted to an electronic record, and then shared on  
27 the day of the hearing with the participants.

28 Sharing evidence often goes slowly,

1 especially rebuttal evidence that cannot be provided  
2 by parties until after the hearing begins.

3 Remote hearings are often less productive,  
4 because they are slower. Occasional problems were  
5 encountered in ensuring that only legally permitted  
6 persons are present during the testimony and  
7 discussion of trade secrets.

8 And parties often fail to comply with  
9 deadlines for submitting evidence prior to the  
10 hearing, which makes it very difficult for the clerk  
11 to get things to all of the participants timely.

12 Nonetheless, several of the counties noted  
13 that remote hearings served the very important  
14 purpose of allowing counties to continue to hear and  
15 dispose of many pending appeals, despite some of the  
16 administrative challenges posed by remotes.

17 This has allowed counties, especially some  
18 of the very large appeal case loads, to continue to  
19 make headway in disposing of appeals.

20 And many of the problems can be overcome.  
21 But this is, after all, has been a learning process  
22 that will take a little time.

23 It's interesting to note that at least one  
24 county has developed in house a very effective online  
25 system for document submission and distribution of  
26 evidence. And that has speeded evidence sharing at  
27 the remote hearings.

28 We believe that as people gain more

1 experience in the use of their own technology, many  
2 common taxpayer-side tech problems can be avoided.

3 Thus, we expect that remote hearings will  
4 become even more efficient as time goes on.

5 Some positive aspects of remote hearings  
6 mentioned by responding counties included the fact  
7 that remote hearings allowed counties to comply with  
8 health authority orders, and to ensure the safety of  
9 the participants.

10 Especially in counties that need it the  
11 most, assessment appeals board have continued to  
12 remain productive during the pandemic by eliminating  
13 the commute time to the participants.

14 Remote hearings can run longer during the  
15 day than most in-person hearings, making remotes a  
16 little more productive than they might otherwise be  
17 on occasion.

18 Remote hearings are useful and convenient  
19 for taxpayers who have access to the appropriate  
20 technology.

21 And counties can run more than one AAB on  
22 any given day easily, and allow a clerk to reassign  
23 more efficiently. Any taxpayer appeal that was  
24 scheduled, can be scheduled to another board that has  
25 finished its calendar before the hearing day has  
26 ended. So we can move applicants around quite  
27 easily.

28 Responses from the counties indicated that



1 slightly more than half of the responding counties  
2 will return to offering only in-person hearings. And  
3 many have already done so.

4 Nearly 40 percent of the respondents will  
5 offer both remote and in-person hearings. Although a  
6 slight majority of those will either only provide  
7 remote hearings if specifically requested by a party,  
8 or will provide remote hearings only under special  
9 circumstances.

10 Two responding counties will only continue  
11 to offer remote hearings temporarily until such time  
12 as local health authorities permit in-person  
13 hearings.

14 Only one county indicated that it plans to  
15 continue to offer remote hearings as its primary  
16 hearing format, even after returning to in-person  
17 hearings.

18 As to the timetable for changes in  
19 assessment appeals hearing formats, it differs  
20 dramatically from county to county.

21 Ten of the twenty-two counties that offered  
22 some form of remote or hybrid hearing have already  
23 returned to either some, or all in-person hearings.

24 Six hope to be able to return to in person  
25 or some combination of formats by this fall.

26 Two may return to using an in-person hearing  
27 early in 2022.

28 And two county responses specifically stated

1 that they will return to in-person hearings when  
2 health authorities say it is safe to do so.

3 As we indicated in our letter, clerks are  
4 very grateful for your Board's guidance with regard  
5 to remote hearings over the last year or so. And we  
6 appreciate this new opportunity to make further  
7 recommendations for some additional guidance on this  
8 subject that will carry us into the future.

9 All 30 of the counties that responded to a  
10 question about whether additional guidance is  
11 necessary, clearly indicated that guidance is indeed  
12 necessary.

13 In order to streamline the remote process  
14 further, and, more importantly, to preserve the  
15 county's authority to control their local process and  
16 their calendars, this is crucial.

17 However, we have found that some of the  
18 existing language in LTA 2021/002 has led to an  
19 increase in unnecessary delays in the appeal process  
20 in additional vacated hearing days. Both of which  
21 are hampering local boards into getting through their  
22 caseloads.

23 Further, although the LTA permits counties  
24 to require that evidence be submitted to the clerk up  
25 to three business days before the hearing, too often  
26 parties, whether taxpayers or assessors, submit  
27 evidence after the deadline, or sometimes not until  
28 the day of the -- actually the day of the hearing.

1           That is the problem that's going to have to  
2 be addressed for the clerks in order to make this  
3 work.

4           We believe that our proposed changes to the  
5 LTA will appropriately address those problems in a  
6 way that protects what is preferably due process, and  
7 in a way that does not constitute a one-size-fits-all  
8 solution for all counties.

9           It will foster better use of the public's  
10 money in conducting appeal hearings, and will result  
11 in prompt board decisions to the benefit of both  
12 parties.

13           However, I'll defer to Mr. Tom Parker, who  
14 will give a detailed -- give detailed testimony on  
15 the proposed changes to the LTA, and the underlying  
16 reasons for those changes.

17           Our letter indicated one more thing I would  
18 like to recommend to your Board, existing assessment  
19 appeals records retention requirements in Government  
20 Code Section 25105 and 25105.5 impose burdensome  
21 copying requirements when documents of other  
22 evidentiary materials are submitted to the clerk  
23 electronically. Which is often the case, of course,  
24 in relation to remote hearings.

25           The language of this statute requires the  
26 clerk, then, to create paper copy of the documents  
27 that are submitted electronically. Which is a  
28 pointless activity, but one that is mandated under

1 these outdated statutes.

2 CACEO members respectfully request your  
3 Board review this matter and seek appropriate  
4 Board-sponsored legislation next year to address the  
5 problem. And clerks are prepared to support such  
6 legislation.

7 So in summary, this most recent survey  
8 results appear to validate CACEO's survey of the pros  
9 and cons of remote hearings that was conducted back  
10 in March of this year, and which was based on much --  
11 on a much smaller sampling.

12 Overall, it appears that remote hearings  
13 have served a very useful purpose in the majority of  
14 counties where they were utilized, and that the  
15 remote hearing option should continue to be available  
16 at county option in the future.

17 Thank you very much for your time and  
18 attention, and for giving us this opportunity to  
19 appear before you today, even if it's only remotely.

20 MR. VAZQUEZ: Thank you.

21 And thank you for that excellent work,  
22 Mr. McKibben.

23 I just had one quick question before I open  
24 it up to the other Members.

25 And of the eight counties that rated remote  
26 hearings as mostly negative, are there any large  
27 counties in that group?

28 MR. MCKIBBEN: Let me check.

1           Just one.

2           MR. VAZQUEZ: Just one?

3           Okay. Thank you.

4           Members, is there any comments or questions  
5 of Mr. McKibben?

6           Member Gaines. Yes. Go ahead.

7           MR. GAINES: Yeah. Thank you very much.

8           Thank you, Mr. McKibben, for your  
9 presentation. I appreciate it.

10           And just in regard to rural county remote  
11 hearings; I represent a lot of rural counties, so I'm  
12 just curious as to -- was there any information  
13 gleaned in terms of quality of technology?

14           I know that I live in a county where the  
15 Internet is sporadic. And so I'm wondering if that  
16 provided -- if there's any negative feedback on that.

17           And then secondly, what is the impact with  
18 improved broadband, and even satellite Internet?  
19 Elon Musk has his Starlink, which is about ready to  
20 launch in, I think, October.

21           And so I'm just trying to -- you know, if  
22 you had reliable Internet, would you have gotten  
23 better feedback from rural counties?

24           MR. McKIBBEN: I think possibly so.

25           But it's also an issue -- as I understand it  
26 anyway, it's also an issue of resources, both  
27 staffing, and just the ability to purchase an  
28 effective platform to use that bandwidth, if you

1 will.

2 I am so not a techie, so I couldn't possibly  
3 get into a detailed discussion of what technology is  
4 necessary. But that's the general feedback that we  
5 were getting.

6 It wasn't surprising to me that a lot of  
7 counties, the smaller counties, didn't respond to the  
8 survey, because a great many of them don't have  
9 assessment appeals boards. The ones who did respond  
10 were counties that do have one assessment appeals  
11 board at least.

12 MR. GAINES: Okay. Do those -- so what  
13 happens in those counties? Would it go back to the  
14 Board of Supervisors?

15 MR. McKIBBEN: Yes. Yeah.

16 Under the Constitution, the County Board of  
17 Supervisors is the board of equalization for the  
18 county, unless it chooses to create one or more  
19 assessment appeals boards.

20 MR. GAINES: Okay. Very good.

21 Thank you. I appreciate it.

22 MR. McKIBBEN: Thank you, sir.

23 MR. VAZQUEZ: Thank you.

24 Any other comments or questions of  
25 Mr. McKibben?

26 I think I see Vice Chair.

27 MR. SCHAEFER: Vice Chair Schaefer.

28 MR. VAZQUEZ: Yes. Vice Chair Schaefer, go

1 ahead.

2 MR. SCHAEFER: Yeah.

3 Mr. McKibben, of the eight counties that you  
4 discussed, one of them being large, which one was  
5 that?

6 MR. McKIBBEN: Bear with me a moment.  
7 Riverside County.

8 MR. SCHAEFER: Riverside County.

9 And you confessed that you were not a  
10 techie. I just wonder what that means. You seemed  
11 to be pretty competent this morning.

12 MR. McKIBBEN: Thank you. I have no  
13 technology background. I'm fortunate to work for a  
14 county that has a very robust tech support division.  
15 And so never in my career had much occasion to worry  
16 about that.

17 I can just turn on the computer, and do what  
18 I need to do. But then you have to understand too,  
19 I'm not --

20 MR. SCHAEFER: Yeah. If I send you an  
21 e-mail -- if I send you an e-mail, you can read it,  
22 right?

23 MR. McKIBBEN: Yes, I can.

24 MR. SCHAEFER: Oh, okay. Thank you.

25 MR. McKIBBEN: I can even send you an e-mail  
26 in return.

27 MR. SCHAEFER: That's good. That's good.  
28 And we all read those websites too sometimes.

1 I mean, that's a simple thing. I don't  
2 consider myself a techie, and I'm older than you, and  
3 probably -- and not any more technically efficient  
4 than you.

5 But I do get a lot of joy out of the  
6 computer. And, fortunately, I have people around  
7 that I can ask these questions that seniors like you  
8 and I always have to ask others.

9 MR. MCKIBBEN: That's right.

10 MR. SCHAEFER: So it works out okay.

11 I appreciate the good work that you're  
12 doing.

13 MR. VAZQUEZ: Thank you all.

14 If there's no other comments or questions  
15 for Mr. McKibben, we will have Ms. Taylor, if she  
16 would please -- you know what, did we check already  
17 with AT&T on this one, Ms. Taylor?

18 MS. TAYLOR: Not yet.

19 MR. VAZQUEZ: Okay. Let's check before we  
20 move on.

21 MS. TAYLOR: Thank you.

22 We do not have any written comments.

23 AT&T moderator, can you let us know if  
24 there's anyone who would like to make a public  
25 comment on this matter.

26 AT&T MODERATOR: Okay.

27 Once again, if you do want to make a public  
28 comment, please press one, then zero at this time;



1 one, zero.

2 And we have no questions in queue.

3 MR. VAZQUEZ: Thank you.

4 With that, Ms. Taylor, if you would please  
5 call the subitem C.

6 MS. TAYLOR: Certainly.

7

8 SUBITEM C

9

10 MS. TAYLOR: Subitem C, Evaluation of Remote  
11 AAB Hearings - County Perspectives.

12 There will be seven speakers. And they will  
13 be Alina Kasparian, Acting Chief, Assessment Appeals  
14 Division, Executive Office of the Los Angeles County  
15 Board of Supervisors; Thomas Parker, Deputy County  
16 Counsel, Los Angeles County; Ann Moore, Chief Deputy  
17 Clerk, San Diego County Board of Supervisors;  
18 Marcy Berkman, Retired Deputy County Counsel, Santa  
19 Clara County; and Kathy McClellan, Assistant Clerk of  
20 the Board of Supervisors, Sacramento County; and the  
21 Honorable Ernest Dronenburg, Jr., President,  
22 California Assessors' Association and San Diego  
23 County Assessor Recorder Clerk.

24 MR. VAZQUEZ: Thank you, Ms. Taylor.

25 Will you introduce -- we will now, in the  
26 order that the names will appear on the agenda.

27 As you begin your presentation, please state  
28 your name, title, and who you represent for the

1 record.

2 Ms. Taylor, go ahead.

3 MS. TAYLOR: We will begin with  
4 Ms. Alina Kasparian, Chief of the AAB Division,  
5 Los Angeles County Board of Supervisors, Executive  
6 Office.

7 Ms. Kasparian, are you available?

8 MS. KASPARIAN: Yes. Thank you.

9 Good morning.

10 Good morning, Chair. Good morning, Members  
11 of the Board. Thank you so much for this  
12 opportunity.

13 Thank you, John McKibben and Tom Parker, for  
14 all the hard work you guys have put into all of  
15 this.

16 So my name is Alina Kasparian. I'm the  
17 Acting Assistant Chief with LA County Assessment  
18 Appeals Board.

19 I would like to share, you know, initially,  
20 of course, remote hearings were challenging. And if  
21 you asked any one of us, including the AAB board  
22 members, we would all say it was not successful, and  
23 that we couldn't wait until we resumed hearings in  
24 person.

25 Fast forward, it's been almost one year  
26 we've been operating our hearings remotely. And  
27 recently, a survey asking all of our AAB board  
28 members, clerks, including taxpayers that we've

1 received feedback from, almost every single one of  
2 them indicated they preferred remote hearings.

3 You know, of course technology-wise, there's  
4 a huge challenge. And I think for LA County, we have  
5 been fortunate enough to, you know, have the  
6 resources.

7 And as, you know, Mr. McKibben stated, the  
8 IT infrastructure and our internal IT team built us  
9 this system that's been working very nicely, you  
10 know, for document submissions, and sharing of the  
11 documents day of the hearing. Keeping those  
12 documents confidential until the clerk makes it  
13 accessible to all parties. And where they're able to  
14 view and download even on their own screen, and  
15 submit rebuttal evidence even in the middle of the  
16 hearing.

17 So that's been a huge, huge change for us.  
18 And I think because of that, we have been running  
19 quite smoothly.

20 I think some of the, you know, biggest  
21 things for us -- I mean, ultimately, as a public  
22 servant, you know, our job is to serve the taxpayers.  
23 And that's our number one priority.

24 And just operating remotely, the amount of  
25 efficiencies we've been able to implement and change  
26 has been enormous. You know, taxpayers no longer  
27 need to drive all the way down to Kenneth Hahn Hall  
28 of Administration, Downtown LA. They don't have to

1 pay for parking. They don't have to sit here all day  
2 waiting.

3 Because if they checked in, you know,  
4 they're the fifth member, they have to sit there and  
5 wait. And sometimes that means, you know, they're  
6 heard at 3:00 or 4:00. And oftentimes those cases  
7 are continued due to time constraints.

8 So I think ultimately for us it's been, you  
9 know, most efficient and beneficial to taxpayers.

10 Of course, yes, there are some who are, you  
11 know, don't have the access. And we've made  
12 accommodations for them.

13 We've even created a computer room in our  
14 building where we brought them in and we set up our  
15 own equipment. And, you know, they're able to access  
16 and use with the assistance of one of our staff.

17 So I think ultimately it's been great.  
18 We've received even positive feedback from some of  
19 our large agents, some of our complex cases, because  
20 of the system and how smoothly everything is running.

21 So I think overall, for us, we are, you  
22 know, the amount of time and resource and money we've  
23 spent on this, we have been very, very successful.  
24 And we hope to continue in this platform.

25 Thank you for the opportunity.

26 MS. TAYLOR: All right.

27 Our next speaker will be Thomas Parker,  
28 Deputy County Counsel from Los Angeles County.

1 MR. PARKER: Chair Vazquez and Honorable  
2 Members of the State Board, thank you for the  
3 opportunity to testify before your Board today on  
4 these very important items.

5 I am Thomas Parker, Deputy County Counsel  
6 for Los Angeles County, and I am the LA County AAB  
7 Counsel of Record.

8 The intent of the proposed LTA language from  
9 the CACEO is not meant to, and does not expand  
10 current AAB authority. It only clarifies and seeks  
11 State Board recognition through LTA language that all  
12 can read and rely upon in terms of understanding the  
13 local AAB's authority.

14 Further, addressing -- addressing these  
15 issues as proposed in the LTA will help county AABs  
16 resolve pending appeals more quickly for taxpayers,  
17 and avoid waste of taxpayer dollars. Which is very  
18 important to the AAB system, as well as to taxpayers.

19 AABs constitutionally, as well as  
20 practically speaking, have the necessary authority to  
21 manage their calendars. The statutory penalty for  
22 failing to do that is found at RTC, Revenue and  
23 Taxation Code 1604(c), the automatic enrollment of  
24 the taxpayers' opinion of value.

25 This, in turn, triggers the automatic refund  
26 of property taxes already paid by that taxpayer for  
27 that tax year in question, because of the automatic  
28 refund of taxes paid by the county

1        auditors-controllers' office when the enrolled  
2        property value is changed as a matter of law.

3                AABs, since 2020, as has been previously  
4        testified to, have found three major problem areas of  
5        significance.

6                One is the perception that due process  
7        mandates the ability of the taxpayer to choose the  
8        exact format of the hearing. In other words, remote  
9        or in person.

10                Two, the recurring practice of parties  
11        requesting postponements less than 21 days before the  
12        start of the first hearing, including on the day  
13        before the hearing commences.

14                Three, the recurring practice of parties,  
15        assessors, and taxpayer applicants failing to timely  
16        submit their hearing documents when a remote hearing  
17        is being used.

18                Regarding the first, Revenue and Taxation  
19        Code 1616, which was referred to by Mr. Moon a few  
20        minutes ago in this meeting, makes it clear that  
21        remote hearings are the same as in-person hearings  
22        under the law.

23                There is no due process difference between  
24        the two hearing types. Due process considerations  
25        are, therefore, fundamentally the same.

26                Due process requires timely hearings, direct  
27        and cross-examination of witnesses, the ability to  
28        submit evidence, confront witnesses, and present your

1 case to an impartial hearing body.

2 There is no constitutional due process right  
3 on the part of the taxpayer applicant to demand a  
4 remote hearing versus an in-person hearing, or vice  
5 versa, as the current LTA language 2021/002 suggests.  
6 And, further, there's no legal authority for that  
7 legal conclusion.

8 AABs are experiencing demands from taxpayer  
9 applicants for one type of hearing only. And  
10 sometimes not only demanding a particular type of  
11 hearing, they are refusing to execute a time waiver.

12 In Los Angeles County, for instance, in  
13 2020, one taxpayer rejected a remote hearing format,  
14 wanted an in-person format. They also refused to  
15 appear at the county building in downtown LA at that  
16 time because of the COVID situation. And, last of  
17 all, they would not sign a time waiver.

18 The two-year statutory period was coming to  
19 its end. So we had to get a hearing done, one way or  
20 the other.

21 What we did was we scheduled an in-person  
22 hearing at the county building, which was normally  
23 closed to the public because of COVID. All public  
24 health order requirements were met in the room so we  
25 could hold the hearing. And we got the hearing done  
26 within the two years.

27 But I cite this as an example of how  
28 taxpayers can demand a particular kind of hearing,

1 and make it very difficult for the AAB to get it done  
2 without penalty.

3 County AABs, especially those with a  
4 significant appeal workload, must be able to manage  
5 their calendars just as superior courts do, and have  
6 always had that authority.

7 AABs -- and I know the State Board knows  
8 this, but I say this to make a point. AABs are the  
9 trial courts of the property tax world. AABs will  
10 not, and do not, take lightly taxpayer participation  
11 in a hearing format of their choice.

12 But we have to have the ability in given  
13 circumstances to give them a hearing timely in  
14 whatever format we can give them.

15 The proposed language clarifies and  
16 acknowledges the existing rule, seeking -- seeking  
17 postpone -- give that authority. I apologize.

18 The proposed language also clarifies and  
19 acknowledges the existing rule regarding seeking  
20 postponements has not changed for remote hearings.

21 Again, this goes back to what Richard Moon  
22 said a few minutes ago in Revenue and Taxation  
23 Code 1616.

24 This goes -- nothing has changed in Rule 323  
25 either because of the remote hearings. This goes to  
26 the heart, as well, of the AAB's authority over their  
27 calendars, and potential resulting taxpayer money  
28 waste.



1           The third proposed change regards the  
2 submission of documents for remote hearings in a  
3 timely fashion. This reflects another issue that  
4 AABs are having with parties.

5           Hearings run, quote/unquote, on documents in  
6 a crucial fashion. Just as superior courts have  
7 rules on submission of the pleadings, motions, etc.,  
8 AABs, as the trial court of the tax world, have  
9 document submission rules, which are authorized  
10 indeed in the current LTA for good reasons with  
11 remote hearings.

12           The LTA unfortunately says nothing about  
13 what happens when the documents are not timely  
14 submitted.

15           AABs currently have and need from the State  
16 Board recognition that there can be consequences to a  
17 party, whether it's the assessor or the taxpayer, not  
18 complying with the remote hearing document submission  
19 procedures.

20           Delays can often result -- and that is a  
21 practical effect of losing a full or a half day of  
22 valuable AAB hearing time and expense when the AABs  
23 have that situation. AABs do not get back that time.  
24 This result especially wastes taxpayer money.

25           AABs are created to provide independent and  
26 impartial property tax dispute rulings. The sooner  
27 an appeal is resolved, based on hearing evidence and  
28 argument, the sooner both parties can get on with

1 their lives, and personal or business or government  
2 duties.

3 Taxpayer money waste and loss should not  
4 result because AABs are not allowed to properly  
5 manage their appeal calendars and workloads.

6 Appeal workloads will vary between counties.  
7 For instance, the size of Alpine County, roughly 2 to  
8 3,000 population, and the however many appeals they  
9 get from their population, versus a county the size  
10 of Los Angeles, San Diego, or Orange County, or  
11 Marin County, or San Francisco County. One size does  
12 not fit all.

13 I know your Board knows that. But I say  
14 that to make this point. Remote hearings are legally  
15 the same as in-person hearings as a matter of  
16 statute, and due process for both hearing types is  
17 fundamentally the same.

18 Parties, whether the assessor or the  
19 taxpayer, have no due process right to choose the  
20 kind of hearing they choose.

21 In a place like Los Angeles, as you heard  
22 from Ms. Kasparian, if the taxpayer doesn't have the  
23 computer equipment or the expertise to participate in  
24 a remote hearing, we give them that opportunity to  
25 equalize the playing field. So it can be done.

26 Lastly, AABs do not and will not foist upon  
27 parties a hearing format that they don't want as a  
28 practical matter. Unless, and I stress what I'm

1 about to say, there is no other feasible way to get  
2 the hearing done in a timely fashion.

3 All due process features will be part of the  
4 hearing, whether it's remote or in person.

5 With that, I thank you for your Board's time  
6 and consideration. I'll answer any questions you  
7 have. And I appreciate you giving me the time to  
8 speak.

9 MR. VAZQUEZ: I see a hand from Vice Chair  
10 Schaefer.

11 Do we want to wait until we hear all the  
12 speakers, or is it something you want to ask  
13 specifically to Mr. Parker, Vice Chair?

14 MR. SCHAEFER: To Mr. Parker.

15 MR. VAZQUEZ: Go ahead.

16 MR. SCHAEFER: Yeah. Vice Chair Schaefer  
17 here.

18 Mr. Parker, did that gentleman who would not  
19 come down to the county building, did he eventually  
20 come down when you set him a hearing?

21 MR. PARKER: Yes, he did, sir.

22 MR. SCHAEFER: Do you help any of the people  
23 with parking, or they sort of figure that out for  
24 themselves?

25 MR. PARKER: No, sir. The county does not  
26 reimburse folks for things like parking.

27 MR. SCHAEFER: I do appreciate very much  
28 you're making computer facilities and assistance

1 available to people. And I would hope that all of  
2 our counties would do that if it's necessary.

3 Do you know if there's any movement in that  
4 direction in other counties?

5 MR. PARKER: No, sir. I don't have  
6 information. So I really -- I wish I could answer  
7 your question even in a general way. But I'm not in  
8 a position to, sir.

9 MR. SCHAEFER: And are you working today out  
10 of home or out of your office?

11 MR. PARKER: My home office, sir. Here in  
12 LA, we mostly work from home nowadays thanks to  
13 COVID. A couple days a month I do go into the  
14 downtown office. But, as you can see, this is my  
15 personal home office in Southern California.

16 MR. SCHAEFER: Well, I'm fascinated by the  
17 background you have behind you. And I'm having  
18 trouble reading it. And I was going to pay you a  
19 visit to your office downtown to check it out. But I  
20 see I'm not going to be able to do that.

21 MR. PARKER: Well, I can tell you quickly,  
22 sir, I have a picture of Willie Mays in the 1954  
23 World Series with "The Catch," catching it over his  
24 shoulder before he threw it all the way back to home  
25 plate, to nail the Cleveland Indian baseball player  
26 hoping to score on the Giants. That's one.

27 Three of them are movie posters. Here I am,  
28 LA, should not be surprising.

1           And the fourth item, sir, is an actual first  
2 page of a music sheet from -- that Frank Sinatra used  
3 at whatever point in his live concert.

4           MR. SCHAEFER: Wow. Well, I went to his  
5 100th birthday party in Los Vegas that was put on by  
6 the Grammys. I've been a big fan.

7           And I want you to know that today, you being  
8 a baseball fan, today is Tommy Lasorda's 94th  
9 birthday.

10          MR. PARKER: Yes. And he was an outstanding  
11 manager. And I say that despite -- and I hope I'm  
12 not biasing anyone. I am a Giants fan. But I give  
13 full due credit to Mr. Lasorda.

14          MR. SCHAEFER: And you know your name is big  
15 here in San Diego. It's actually Francis Parker.

16          MR. PARKER: Oh, honored to hear that, sir.  
17 Thank you.

18          MR. SCHAEFER: Thank you.

19          MS. TAYLOR: Chairman Vazquez, this is  
20 Ms. Taylor. We are having difficulty with our  
21 captioner. So if you don't mind holding a moment,  
22 we're trying to resolve that technical issue.

23          MR. VAZQUEZ: Sure. We'll wait.

24          While we're buying some time, I didn't  
25 realize we had a Giants fan on the line here.

26          MR. GAINES: You got another one.

27          MR. VAZQUEZ: But you're -- I mean, this  
28 fellow is in the LA area.

1 MR. PARKER: Well, I started out, sir --

2 MR. VAZQUEZ: He must have grew up in the  
3 Bay Area.

4 MR. PARKER: I started out in Northern  
5 California, sir, El Dorado County. That was my first  
6 county job in California.

7 MR. VAZQUEZ: Although my younger brother  
8 was a big fan of Willy Mays.

9 MR. PARKER: I will tell you, too, I came to  
10 California in '86, and I had to choose between  
11 Stanford and Cal Berkeley. And I chose Cal Berkeley  
12 to my eternal sports regret. But I'm holding true to  
13 the Golden Bears.

14 MR. SCHAEFER: Vice Chair Schaefer here.  
15 I'm Cal Berkeley, and glad to see that,  
16 Tom.

17 MR. PARKER: Thank you. My son is a  
18 Berkeley grad.

19 MR. VAZQUEZ: And I'm a Trojan, so I guess  
20 we're at opposite ends.

21 MR. PARKER: Yes. Respectfully, I hope.

22 MR. VAZQUEZ: Ms. Taylor, are we still in  
23 pause mode?

24 MS. TAYLOR: Yes. Thank you for your  
25 patience. The captioner is working with her  
26 technical support. I'll keep you posted.

27 MR. VAZQUEZ: Not a problem.

28 MR. PARKER: I spent 14 years in El Dorado

1 as their tax lawyer. So I am -- I was also in Colusa  
2 County as County Counsel. So I am familiar.

3 And I can tell friends -- I can just tell --  
4 and I'm glad to say it on the record, Mr. Gaines, in  
5 Colusa, their Board of Supervisors is the local board  
6 of equalization.

7 MR. GAINES: Yes. All right.

8 MR. PARKER: They -- they hold their  
9 equalization hearings, the few that they have, on the  
10 same Tuesday of their scheduled Board of Supervisor  
11 hearings. Just to let you know, sir.

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

13 MR. PARKER: How Colusa would do it.

14 MR. GAINES: Yeah. Thanks for your service  
15 to El Dorado County.

16 MS. TAYLOR: Chairman Vazquez.

17 MR. VAZQUEZ: Yes.

18 MS. TAYLOR: May we take -- may we take a  
19 5-minute break to resolve this issue?

20 MR. VAZQUEZ: Sure. So we'll try to resume  
21 at 11:10, I guess.

22 MS. FLEMING: Member Vazquez and Members,  
23 Honorable Members. This is Brenda Fleming, Executive  
24 Director.

25 May I support Ms. Taylor's request, but may  
26 I ask that you extend it to 10 minutes. I'm  
27 concerned that five minutes -- we just need time for  
28 them to resolve it, and for us to do a quick check so

1 that you don't return. Because even during this  
2 chatter, we would need to be recording the  
3 information.

4 So 10-minute break, sir, if you would  
5 allow.

6 MR. VAZQUEZ: Sure. So we'll reconvene at  
7 11:15.

8 MS. FLEMING: That's perfect. Thank you,  
9 sir.

10 (Whereupon a break was taken.)

11 MR. VAZQUEZ: Why don't we go ahead and get  
12 started, Ms. Taylor.

13 I see Ms. Moore on the line.

14 MS. TAYLOR: Thank you. I'll introduce her  
15 as our next speaker.

16 Our next speaker is Ms. Anne Moore, Chief  
17 Deputy Clerk, San Diego County Board of Supervisors.

18 MS. MOORE: Good morning, everybody. And  
19 thank you so much for allowing me the time to speak  
20 with you this morning about San Diego County's  
21 experience with virtual assessment appeal hearings.

22 My name is Anne Moore, and like she said, I  
23 am the Chief Deputy Clerk of the Board of Supervisors  
24 here in San Diego County.

25 We are proud of the virtual experience that  
26 we've been able to offer over the past year. As I  
27 would assume is the experience of most agencies,  
28 there were some bumps along the road. But our office



1 has maintained a focus on ensuring that we minimize  
2 hearing delay, and that taxpayers are afforded due  
3 process, even in times when in-person hearings are  
4 prohibited by local health code.

5 Because of that, very few hearings had to be  
6 completely postponed due to shelter-in-place orders.

7 With virtual hearings, there were some  
8 pervasive issues beyond our control that I did want  
9 to share with you today.

10 Within the hearings themselves, the primary  
11 issue was the handling and distribution of hearing  
12 exhibits.

13 For some context for our in-person hearings,  
14 the parties bring physical copies of their exhibits,  
15 and distribute them at the time their case is called.

16 Should there be any issues or discussion  
17 among the parties, they can step aside to discuss,  
18 while the board proceeds to handle other matters.  
19 This keeps the calendar moving forward, and allows us  
20 to support a larger number of cases each hearing  
21 date.

22 Obviously, we've been unable to operate in  
23 the same way for virtual hearings. In an attempt at  
24 efficiency, and using the authority granted in LTA  
25 2021/002, San Diego requires parties on virtual  
26 hearings to electronically submit exhibits 72 hours  
27 in advance.

28 This allows our office time to compile all

1 the exhibits, and be ready to distribute them to the  
2 board members and the parties once an item is called.

3 The challenge is that the LTA does not grant  
4 us any means to enforce the required timeframe.  
5 Routinely, our staff is faced with exhibits submitted  
6 in the hearing, or supplementals submitted just  
7 before the item is called.

8 The parties, understandably, because of  
9 their desire to not continue the hearing, agree that  
10 late submission is fine amongst them.

11 So without any recourse on our part, the  
12 hearing proceeds, but not before an extensive delay  
13 as our staff deals with the late submissions.

14 We have to confirm that we received them via  
15 e-mail, or let them know we did not, and wait for  
16 them to resubmit. Then we have to compile what we've  
17 received, make sure they're complete, and then  
18 distribute to everyone, and confirm that everyone has  
19 received them, sometimes resending to alternate  
20 e-mail address.

21 The process often results in everyone  
22 sitting on Zoom for sometimes 30 minutes or more,  
23 waiting for exhibits to get where they need to go.

24 Sometimes we have issues where some files  
25 are too large, or in some formats that can't be  
26 opened. And while all this is figured out via the  
27 Zoom hearing, there isn't a way to pass the case and  
28 have the parties sort through the files.

1           The need for our clerk to manage the  
2 electronic exhibits requires the focus to stay on  
3 this particular case.

4           We don't want to be the cause of setting  
5 over any appeals hearings, but recognize that the  
6 frequent delays caused by a handful of hearings with  
7 exhibit issues has ripple effects on the due process  
8 of other taxpayers.

9           We were already setting our calendars with  
10 less hearings to accommodate increase length of  
11 hearings due to the format, and delays due to late  
12 evidence submission forced us to further reduce the  
13 number of hearings we could confidently set on a  
14 calendar, pushing out available hearing dates further  
15 into the future. And, in turn, effecting the due  
16 process for countless other taxpayers.

17           The more hearings we can process through,  
18 the better it is for our taxpayer applicants, and the  
19 better we are able to use the taxpayer funds that are  
20 allocated to AAB hearings.

21           And we recognize that other counties have  
22 handled virtual hearings and exhibit submissions in  
23 different ways, depending on local circumstances.  
24 And know that some have had resources to resolve this  
25 issue with significant technology upgrades.

26           But for the vast majority, including  
27 San Diego, we just didn't have the resources. And so  
28 we had to use e-mail and Dropbox to facilitate this

1 process.

2 As such, we would like a way to set our own  
3 local rules to ensure that we can control our  
4 calendars in a way that ensures that we are pushing  
5 out the due process of the many, to help the few that  
6 can't get their exhibits submitted in time.

7 The other major issue that we've run into  
8 repeatedly, and that we are hoping for additional  
9 guidance on, is the situation that Tom Parker  
10 described where applicants, during the time that we  
11 were unable by public health order to have in-person  
12 hearings, requested to continue an in-person hearing,  
13 but also refused to sign a waiver. Citing LTA  
14 2021-002, and the rights of hearing participants to  
15 mean that due process requires us to provide  
16 whichever format that they request, regardless of our  
17 ability, under public health order, or under  
18 technological infrastructure, or otherwise.

19 We very quickly amassed a large backload of  
20 these cases on our clerk's convenience calendar.

21 I will note that we were fortunate enough  
22 that we did not have any cases that reached their  
23 expiration dates prior to resuming in-person  
24 hearings. But there were some very close calls. And  
25 we were, at the time, trying to determine, with the  
26 help of our counsel, how to proceed.

27 Should we have to shut down again in the  
28 future, I would hope that we have some guidance on

1 how to handle those cases. So we don't have to take  
2 that risk again.

3           Saying that, in August 2021, in conjunction  
4 with our Board of Supervisors, we did transition back  
5 to in-person hearings, and we're working hard to set  
6 the extensive backlog of applicants who requested an  
7 in-person-only hearing.

8           We're also tracking a number of cases that,  
9 since we've returned to in person, are requesting  
10 virtual hearings.

11           We've explored the option of doing certain  
12 types of appeals or calendars primarily as virtual,  
13 but struggled with how to plan for all the different  
14 variations.

15           So instead, we are offering virtual hearings  
16 upon request for those who need them, notifying those  
17 parties that may be further out. Because they have  
18 to be special set in order to accommodate our regular  
19 scheduled hearings, and find a board able to take on  
20 those additional calendars.

21           I want to stress that while -- to the Board,  
22 that while virtual hearings have presented new  
23 challenges, they have been overall a very positive  
24 experience. And we consistently have been striving  
25 to provide the same level of service and support  
26 virtually that we are known for in person.

27           My staff has consistently gone above and  
28 beyond to assist parties, both inside and outside of

1 hearings. Once even running down to the courtyard in  
2 front of our building where an applicant was using  
3 the county wi-fi to participate, to help them sign  
4 into the meeting, and show them how to share their  
5 documents.

6 I also want to note that we not only see the  
7 value in virtual hearings as a means to continue  
8 operations when our government is restricted to  
9 in-person hearings, but we also see the equity and  
10 accessibility value in continuing to offer some of  
11 these hearings even now.

12 We don't ever want an applicant feeling they  
13 are in a position where, because of their own health  
14 conditions, they have to risk exposure coming into an  
15 in-person hearing; or, in the alternative, delay or  
16 withdraw their application without resolution.

17 So we can plan to continue to offer virtual  
18 hearings for those cases as long as we're able to, in  
19 order to ensure that our office provides equal access  
20 to their due process.

21 We do hope, though, that any new guidance on  
22 the matters discussed in today's meeting does allow  
23 for some -- for counties to retain some discretion.

24 If nothing else, the pandemic has shown us  
25 that the experience in one jurisdiction can be vastly  
26 different than the experience in others.

27 Local government shutdowns did not happen  
28 all at once. And I know that while we reopened in

1 August, other counties such as Los Angeles are  
2 continuing virtual hearings until their health  
3 officials feel their COVID numbers support  
4 reopening.

5 Some others, typically smaller counties,  
6 never did go virtual. Instead, they either delayed  
7 in person, or they proceeded within, perhaps,  
8 supported by facilities large enough, that they were  
9 allowed for social distancing within the hearing  
10 rooms.

11 On so many levels our counties are unique;  
12 different sizes, different budgets, different  
13 technology. Add onto that, the vastly different  
14 COVID experiences across the localities, it is clear  
15 that at any given time, the needs of San Diego County  
16 may not match the needs of Los Angeles, which may not  
17 match the needs of Tulare County, and so on.

18 And we hope that we can be empowered with  
19 some discretion to ensure equity and efficiency for  
20 all parties amidst our own locale's unique  
21 circumstances.

22 And I want to thank you again so much for  
23 your time today, and for the opportunity to represent  
24 San Diego County's virtual experience.

25 MR. VAZQUEZ: Thank you.

26 MS. TAYLOR: Thank you.

27 Our next --

28 MR. VAZQUEZ: Oh, I see Vice Chair Schaefer.

1 I think you had a specific question of  
2 Ms. Moore.

3 But you're muted, I think. I believe you're  
4 muted, though.

5 MR. SCHAEFER: Yes. I'm unmuted now.  
6 Vice Chair Schaefer.

7 Ms. Moore, we heard Mr. Parker tell us that  
8 they have a room with some computer capacity for  
9 those that don't have it.

10 Do we do that in San Diego, or does somebody  
11 with a computer need have to go out and find family  
12 or friends?

13 MS. MOORE: We actually didn't have that  
14 same -- we didn't have people approach us on that.

15 The majority of the people that did not want  
16 virtual hearings were uncomfortable with the  
17 technology all around.

18 So it wasn't that they didn't have access to  
19 it, it's that they did not feel comfortable using the  
20 virtual hearings. And they didn't feel they would  
21 have the same experience online as they would in  
22 person.

23 So I imagine that we would find ways for  
24 them. But we didn't have constituents asking about  
25 that.

26 MR. SCHAEFER: Thank you.

27 MS. MOORE: You're welcome.

28 MR. VAZQUEZ: I see a hand from



1 Member Gaines.

2 MR. GAINES: Yes. Thank you.

3 I appreciate the presentation by Ann.

4 And I was just curious, in terms of the  
5 remote hearings, you had mentioned that in some cases  
6 you're waiting up to a half-an-hour during a Zoom  
7 meeting to get exhibits.

8 MS. MOORE: Yes.

9 MR. GAINES: And is there -- are -- is there  
10 any requirement to have the exhibits in place before  
11 a meeting is scheduled, or is there any other way  
12 to -- to work through that so you're not wasting  
13 people's time?

14 MS. MOORE: So we do -- the LTA does support  
15 us putting that requirement in. But after evaluation  
16 of it by our counsel, and I -- I have heard other  
17 counsels across the state, there is no teeth to it.

18 We don't have the power to say, "Okay, fine.  
19 You don't have it. We're going to continue you." It  
20 has to be an agreement by, or a motion by one of the  
21 parties.

22 And so we're in a situation where we are  
23 empowered to set the time -- the deadline, but we  
24 aren't empowered to do anything about it.

25 MR. GAINES: I see. Okay.

26 MS. MOORE: So that's what we're looking to  
27 the group to --

28 MR. GAINES: That's a challenge.

1 MS. MOORE: Yes.

2 MR. GAINES: Yes. Okay. Very good.

3 Thank you.

4 MS. MOORE: Thank you.

5 MR. VAZQUEZ: Thank you.

6 Seeing no other hands or comments,

7 Ms. Taylor, if you could continue.

8 MS. TAYLOR: Thank you.

9 I'd like to introduce Marcy Berkman, Retired  
10 Deputy County Counsel, Santa Clara County.

11 MS. BERKMAN: Thank you very much.

12 This is Marcy Berkman, Retired Deputy County  
13 Counsel from Santa Clara County. I was counsel for  
14 the Santa Clara County Assessment Appeals Board for  
15 many years.

16 And I appreciate the ability to participate  
17 today, and having been able to participate in the  
18 task force earlier in the pandemic.

19 In Santa Clara County, we had initially  
20 closed down before remote hearings due to the  
21 pandemic. And then reopened -- we closed down  
22 hearings again from December to March. And when we  
23 came back, commenced remote hearings.

24 The experience we had was many of our  
25 assessment appeals board members felt more  
26 comfortable being in the room together with printed  
27 exhibits.

28 And so for many of them, we went to a hybrid

1 model, where our appeals board members were together  
2 in their normal -- in a large hearing room, together  
3 with the clerks, who would hand them printed  
4 exhibits. And the assessors and the applicants would  
5 appear remotely.

6 And then as the pandemic opened up and the  
7 health situation became better in the county, we went  
8 back to live hearings.

9 And I believe just around the time I  
10 retired, they were going to go to having some of the  
11 administrative hearings performed remotely, so that  
12 we would have live evidentiary hearings. And then  
13 some days that would be remote administrative  
14 hearings.

15 My experience during the couple months I was  
16 there when we were running the hearings is that the  
17 administrative hearings seem to be a very good use  
18 for the remote hearings in our county. And the  
19 evidentiary hearings less so.

20 And we were blessed that, given our health  
21 circumstances, we were able to conduct masked,  
22 socially-distanced hearings in a very large hearing  
23 room, and keep everyone safe with protocols.

24 What our clerks did was in addition to our  
25 normal hearing response procedure, which is that  
26 after the first hearing notice, you're required to  
27 send in a response form indicating whether or not  
28 you'll attend. When we were conducting hearings live

1 during the pandemic, we had people check into the  
2 room outside of the room, rather than just normal  
3 roll call in the room, so that we could limit the  
4 number of the people in the room to the number that  
5 the public health officer determined was safe.

6 And the clerks would take the phone numbers  
7 for people, and call them from wherever they chose to  
8 wait, to let them know their case was coming up, and  
9 it was time for them to progress towards the room.

10 And in that way we were able to ensure that  
11 even when we were conducting live, socially-distanced  
12 hearings, we were able to do so in a completely safe  
13 way, so that we wouldn't have anyone fall ill as a  
14 result.

15 And not sure what the current system is.  
16 But what it was at the time I left was live  
17 evidentiary hearings, and an occasional hearing day  
18 each month for administrative matters conducted  
19 remotely.

20 Thank you.

21 MR. VAZQUEZ: Thank you.

22 Any comments or questions from any of the  
23 Members?

24 Hearing and seeing none, Ms. Taylor, I think  
25 we can continue.

26 MS. TAYLOR: Thank you.

27 Our next presenter is Kathy McClellan,  
28 Assistant Clerk of the Board of Supervisors,

1 Sacramento County.

2 MS. McCLELLAN: Good morning, everyone.

3 Thank you for allowing me this opportunity  
4 to share information regarding remote hearings and  
5 our experience for Sacramento County.

6 As a -- as Alina alluded to earlier, the  
7 transition to remote was -- it was tough at first,  
8 and a bit intimidating, as we learned the process and  
9 plan to do everything differently in order to have a  
10 successful remote platform and format of hearing.

11 In March 2020 we cancelled all of our  
12 scheduled hearings. And by May of 2020, we resumed  
13 with only administrative hearings.

14 And this was -- this was a good practice  
15 session for us. And it was actually quite  
16 successful.

17 And we became comfortable with this, and we  
18 worked the following months in preparing everything  
19 for live -- or for remote evidentiary hearings. And  
20 by October 2020, we held our first evidentiary  
21 hearings.

22 Communication was important. We -- some of  
23 the changes were, we started sending e-mails to the  
24 different groups, the different parties involved.  
25 And wanted to have all the clear information to them  
26 so they knew exactly what they needed to do during  
27 these meetings, and how to log on, all the log-in  
28 information.

1           And we also provided all of the clerk's  
2           contact information so all parties were -- we let all  
3           parties know that we were readily available to help  
4           out in any way they needed, whether with technology,  
5           or uploading documentation, and so forth.

6           And concerning the technology,  
7           Sacramento County uses the BlueJeans platform for its  
8           remote hearings. And, overall, we've had a lot of  
9           success with it.

10          But we've had the typical issues that  
11          everybody faces with these remote hearings. One  
12          being trouble logging in, or connection issues.

13          And -- but these have all been able to --  
14          they've all been resolved without having to -- having  
15          to reschedule any meetings. So that's been a good  
16          thing. We've had brief pauses while we worked out  
17          the kinks in these things.

18          And then we also had the -- the diff -- we  
19          also had the problem of having a bad connection. And  
20          in this case, typically it's the chair of the board  
21          that has a weak wi-fi connection, I think it is. And  
22          fortunately, there's been a workaround for that too.

23          Because when that happens, you can still use  
24          your laptop or your desktop computer, but you can  
25          call in and have a clear communication. And so that  
26          was resolved, and just with a short delay.

27          As far as document submission, I agree with  
28          all that we do need to have some -- some way of

1 letting the local AABs determine their timeline as it  
2 fits their county for submission of documentation.

3 Although we are considered a large county,  
4 we have a much smaller caseload than, say, San Diego  
5 or Los Angeles.

6 Our appeal caseload last year was -- we  
7 received 1,300 applications. So quite a bit -- quite  
8 a contrast from Los Angeles County.

9 So, I mean, and due to that, I think we  
10 don't experience some of the challenges that the  
11 larger large counties experience and go through.

12 But for documentation submission, yes, that  
13 does -- it causes the same delay to us as everybody  
14 else who has to deal with that.

15 With some time -- we request 48 hours in  
16 advance, because our agenda is not as large as maybe  
17 some of the others. And we do request 48 hours in  
18 advance. And the majority of the time the assessor's  
19 staff and the applicants are in compliance with  
20 that.

21 But there are times, yes, that we get  
22 material, sometimes same day in the morning, last  
23 minute. And we do accommodate. And we do upload  
24 this material. And it does cause delays sometimes to  
25 get organized right before a meeting starts at 9:00.

26 It's very difficult to do that. So we would  
27 like the ability to enforce a deadline for that, just  
28 so we are able to move forward and not waste

1 anybody's time.

2 And also, as far as presentation during the  
3 meetings, we -- I think we do this about the same as  
4 San Diego County, where we -- we keep the information  
5 confidential until such time as the item is called  
6 into record, and then we disseminate this to the  
7 parties by e-mail.

8 And we haven't -- we've had a pretty  
9 successful -- as far as uploading documentation and  
10 that end of things, we've -- that's been very  
11 successful, because we have the smaller document --  
12 we have an e-mail that we request them to send these  
13 to.

14 And for larger documents, anything over  
15 50 megabytes, we do have a Dropbox that's an  
16 alternative way to submit documentation. And we've  
17 had no issues with that.

18 So that's been a positive for us as well.  
19 Overall, we haven't had too many people asking to  
20 postpone due to waiting for in-person meetings to  
21 resume. I believe we've only had two instances. And  
22 then we didn't have any issues with them providing a  
23 waiver. So that -- that was really not an issue.

24 At this time, Sacramento County is  
25 continuing with fully remote hearings. I know that  
26 there's talk of opening up soon. I don't know if we  
27 will be doing any hybrid meetings.

28 We may -- we may look into -- I hear that



1       there's -- I hear that there's something in the works  
2       now with some of our other meetings, that they're  
3       going to have options of hybrid. But I don't know if  
4       that will be the case with AAB yet.

5               But we -- we will eventually have some  
6       in-person hearings. And if there is an  
7       accommodation -- if we need to accommodate, we will.  
8       We have the option of doing in person.

9               And some of the issues that go along with  
10       deciding whether remote or in person, I am in  
11       agreement that I do believe that this should be left  
12       at the county's discretion to decide which format to  
13       use.

14               Because there's so many things in play,  
15       including the local health orders, the level of  
16       comfort an AAB member has in attending an in-person  
17       hearing. We have two that prefer remote only at this  
18       time. So we have these things to take into  
19       consideration as well.

20               And it isn't one size fits all. And it  
21       should be -- I do believe this should be left up to  
22       the local AAB to decide what type of meeting they  
23       hold, based on their circumstances.

24               And in all of this, we -- I do want to say  
25       that Sacramento County has continued to hear these  
26       appeals in a timely manner, working with the  
27       assessor's office to get these scheduled and on the  
28       agenda as expeditiously as possible, and make sure

1 that we're within our two-year timeline.

2 And so we have been able to do that, thanks  
3 to some of these LTAs and assembly bills that have  
4 allowed for an extension.

5 But overall, the -- and then due process  
6 too. We are always -- we want to make sure we stay  
7 within due process, and to expedite these appeals as  
8 quickly as possible. That never changed from going  
9 from in person to remote. And we plan to do the same  
10 going forward.

11 And I think that's -- that's about all I  
12 have for that.

13 MR. VAZQUEZ: Thank you.

14 Members, do we have any comments or  
15 questions of Ms. McClellan?

16 Seeing and hearing none, Ms. Taylor, if we  
17 could proceed.

18 MS. TAYLOR: Yes.

19 Our final speaker today is the  
20 Honorable Ernest Dronenburg, Jr., President,  
21 California Assessors' Association and San Diego  
22 County Assessor-Recorder Clerk.

23 Mr. Dronenburg, are you available?

24 MR. DRONENBURG: Hello? Can you hear me  
25 now?

26 MR. VAZQUEZ: Yes, we can hear you. Go  
27 ahead.

28 MR. DRONENBURG: Sorry, I didn't -- I failed

1 to unmute.

2 MR. VAZQUEZ: No problem.

3 MR. DRONENBURG: I brought this, as I  
4 alluded to my testimony yesterday, I brought this as  
5 well as the other issue up at the Central Southern  
6 Conference in San Luis Obispo two weeks ago.

7 And the consensus was that this is -- this  
8 is an issue that we both -- we all believe that the  
9 clerks of the board have the -- the best insight on.  
10 But that we are supportive of remote hearings.

11 And this was a gathering of small, as well  
12 as large counties. And there was no dissent that was  
13 just a group saying, "We're not the best experts on  
14 this."

15 Some of the comments, though, that relate to  
16 this is that -- I think there was a feeling that this  
17 is a decision that should be made by the clerk as  
18 well.

19 If the taxpayer representative doesn't want  
20 a remote hearing, and can be provided a physical  
21 hearing at a normal location, and they turn that  
22 down, then there should be some kind of consideration  
23 that they've waived the two-year rule on acceptance  
24 of value as submitted.

25 This -- this would, I think, really bring  
26 out the truth of what the intention of the -- the  
27 idea that they can't meet physically in a location  
28 convenient, or can't do it remote, then they -- this

1 would, I think, separate the people that are just  
2 doing that to stall, versus those that really have  
3 important constraints on their participation.

4 Other than that, the -- generally, there  
5 was -- everybody seemed to -- except for some of the  
6 small counties -- seemed to think that this was a  
7 valuable tool to give taxpayers a good hearing in a  
8 reasonable amount of time.

9 So I'm not going to go into any more detail  
10 on that. I think the clerks have done a good job.  
11 I've been listening to their comments, and support  
12 what you would do in this position.

13 MR. VAZQUEZ: Thank you.

14 Members, that -- I see Vice Chair Schaefer.  
15 Go ahead.

16 MR. SCHAEFER: Vice Chair Schaefer here.

17 President Dronenburg, we've heard from  
18 Mr. Parker that they have a room with a computer and  
19 some staff help for people that don't have the  
20 computer proficiency that you and I do.

21 Is that generally available within the  
22 assessors, do you know? Or do some assessors just  
23 never have a request for that? I'd like to think  
24 that there are nonproficient people everywhere.

25 MR. DRONENBURG: Board Member Schaefer, I --  
26 we didn't discuss that. It's hard for me to believe  
27 that that -- you could find that kind of  
28 participation limit, because they don't have a

1 computer nowadays.

2 But what could be a limit is, as Board  
3 Member Gaines talked about, the lack of good service  
4 in some of the rural counties. That could constrain  
5 people from using their computers. They just can't  
6 get a good signal.

7 But nobody that was in attendance, and ours  
8 was essential in southern. And, generally, it's a  
9 lot better coverage in the south as opposed to small  
10 counties. But nobody commented on that.

11 MR. SCHAEFER: Sure.

12 Mr. Dronenburg, I'm wondering if the long  
13 range, we might end up with fewer than 58 counties,  
14 perhaps consolidation of some of our smaller  
15 counties.

16 But, you know, that's not on our plate now,  
17 and we're not looking for trouble. But I just think  
18 that sometimes in the scheme of things, there comes a  
19 time when we stop getting more and more counties, and  
20 sometimes strive for more and more efficiency.

21 Does that ever get thought about at your  
22 level?

23 MR. DRONENBURG: The only consideration of  
24 eliminating counties is if we lose some of our  
25 northern counties to Idaho, because of the -- the  
26 persuasion of some of our voters.

27 That's the only discussion I've heard that's  
28 related to losing counties, is that some of those on

1 the border with Oregon and Idaho are thinking that  
2 they feel more comfortable in those other states.

3 But other than that, nobody talked about it.

4 MR. SCHAEFER: Sure. Thank you.

5 MR. VAZQUEZ: I see a hand from  
6 Member Gaines.

7 MR. GAINES: Yeah. Thank you.

8 Appreciate it, President Dronenburg.

9 And I'm just curious, because I've heard  
10 comments from several of our speakers, from  
11 Mr. Parker and Ms. McClellan. And I'm just curious  
12 about this remote versus in person.

13 And maybe this is a broader question. But  
14 the legality of these hearings, and who is making the  
15 decision on the hearing.

16 So -- and is it -- is it clear that the  
17 county has the authority to make that decision for an  
18 appellant as to whether their hearing is in person or  
19 done remotely?

20 And have there been any challenges, any --  
21 any court opinions or challenges to that?

22 Because just speaking to -- I've got a  
23 friend who is an attorney. And he's in court all the  
24 time. And he says it's just not the same presenting  
25 a case before a judge remotely, versus doing it in  
26 person. And these are, I think, quasijudicial  
27 decisions being made.

28 And I'm just looking for a little bit more

1 information, a little bit more clarity in terms of  
2 the authority.

3 MR. DRONENBURG: Well --

4 MS. BERKMAN: This is -- this is  
5 Marcy Berkman.

6 Early on in the pandemic the State Board of  
7 Equalization counsel issued an opinion that remote  
8 hearings satisfied due process and were hearings.

9 And, subsequently, the State Board of  
10 Equalization assisted us in obtaining legislation  
11 from the State Legislature that's now in effect,  
12 which added, I believe it was RTC 1616, clarifying  
13 that a hearing is -- that a remote hearing is a  
14 hearing.

15 And that is what enabled the counties to go  
16 forward, continuing to offer remote hearings, and  
17 began the taskforce for the rules and the guidelines  
18 promulgated, implementing remote hearings.

19 MR. GAINES: Okay. Very well. Thank you.  
20 Appreciate that.

21 MR. DRONENBURG: Member Gaines, I think you  
22 had almost a two-part question.

23 The other part of the question was choice.  
24 Who had the choice. The LTA says that they're --  
25 that the taxpayer has the choice, I think.

26 Mr. Moon would be the expert on that one. I  
27 disagree -- respectfully disagree with Mr. Moon on  
28 it, in that I think the choice is being used as a

1 lever by less than respectful attorneys that are  
2 trying to just stall the processes instead of have a  
3 legitimate request.

4 That's why I -- my suggestion that they --  
5 they automatically would lose the two-year waiver  
6 if -- if they refused to take either of the forums.

7 MR. GAINES: Okay. Yeah. All right.

8 I'm trying to -- just trying to think it  
9 through. And obviously we want these things to move  
10 through efficiently. We don't want delay, after  
11 delay, after delay, unless it can be justified. But  
12 at the same time, just trying to get the clarity on  
13 that authority.

14 Is -- I'm wondering if we could get Mr. Moon  
15 to comment on the comments that were made by  
16 Marcy Berkman.

17 And then also on -- on your perspective from  
18 President Dronenburg on the LTA.

19 MR. MOON: Mr. Gaines, this is Richard Moon  
20 from the Legal Department.

21 I agree totally with what Ms. Berkman had  
22 stated. 1616 allows counties to have remote AAB  
23 hearings.

24 The LTA that was drafted at the beginning of  
25 this year does state that taxpayers can receive a --  
26 an in person or a remote hearing. So it would leave  
27 it to their choice.

28 However, that is subject to the postponement



1 rules of 323. So if they're asking for a  
2 postponement because they don't want a remote  
3 hearing, or they don't want an in-person hearing,  
4 that would be subject to the postponement rules.

5 And in the vast majority of cases, I would  
6 imagine that that would require the signing of a  
7 waiver of the 1604(c) deadline.

8 Now, whether that happens or not, on a  
9 practical level, or what arguments taxpayers are  
10 making, it seems to be that there are some taxpayers  
11 who feel that they do not need to sign a waiver, from  
12 what we've heard -- the testimony we've heard,  
13 particularly from Mr. Parker. However, I would say  
14 that the LTA does not contemplate that.

15 MR. GAINES: Okay. All right. Very well.

16 Thank you. I appreciate that.

17 MR. VAZQUEZ: Thank you.

18 Members, are there any other questions or  
19 comments for any of the speakers we just heard from  
20 before we move on?

21 Seeing and hearing none, let me just  
22 check -- Ms. Taylor, are we able to check with the  
23 workgroup members, if they have possibly any  
24 questions or comments before we move on?

25 MS. TAYLOR: They are live. So if you would  
26 like to have them --

27 MR. VAZQUEZ: Let's see if we can hear  
28 from -- if not, I guess we could -- we don't have any

1 written comment on this, do we?

2 MS. TAYLOR: Correct. We do not have any  
3 written comments.

4 MR. VAZQUEZ: And maybe while we -- while  
5 we're waiting, why don't we check with AT&T and see  
6 if there's anybody on the line.

7 MS. TAYLOR: Certainly.

8 It looks like we might have Ms. Robowski.

9 MR. VAZQUEZ: But she might be queuing up  
10 for the next section, right?

11 MS. ROBOWSKI: I am.

12 And, Mr. Chairman, I do have comments in  
13 response to some --

14 MR. VAZQUEZ: Oh, sure.

15 MS. ROBOWSKI: -- of the things we've heard.  
16 However, I'm happy to incorporate that into my  
17 broader comments that are coming up next. That might  
18 be easiest for everybody.

19 MR. VAZQUEZ: That's your choice.

20 Let me just double check with AT&T real  
21 quick. And if there's nobody on the line, we'll move  
22 on.

23 MS. TAYLOR: Thank you.

24 At&t moderator, can you let us know if  
25 there's anyone who would like to make a public  
26 comment on this matter.

27 AT&T MODERATOR: Okay.

28 Once again, if you'd like to make a public

1 comment, please press one, then zero; one, zero.

2 And we do not have anyone queuing up for  
3 public comment.

4 MR. VAZQUEZ: Ms. Taylor, did I hear nobody  
5 is on the line?

6 MS. TAYLOR: Correct.

7 MR. VAZQUEZ: Okay. With that, then,  
8 Ms. Taylor, if you would please call our subitem D.

9

10 SUBITEM D

11

12 MS. TAYLOR: Subitem D, Evaluation of Remote  
13 AAB Hearings - Taxpayer Representative Perspectives.

14 Our speaker is Breann Robowski, Chair,  
15 Ad Hoc Committee on Remote Hearings, California  
16 Alliance of Taxpayer Advocates, and Partner,  
17 Pillsbury Winthrop Shaw Pittman.

18 MS. ROBOWSKI: Good morning, Board Members.

19 And as everybody has stated so far, I really  
20 want to start with my thanks for having you guys  
21 reopen the hearings to look at how remote hearings  
22 are going, and for inviting me on behalf of CATA to  
23 speak on this topic.

24 I think it's an incredibly important topic.  
25 And I commend the Board for its continued engagement  
26 on this issue.

27 As a single taxpayer speaker today, I do  
28 have quite a bit of ground to cover. So I will do my

1 best to keep my comments brief.

2 But I do encourage, if you have questions or  
3 would like me to expound upon something, please  
4 certainly ask me to do so.

5 So to begin with, much like CACEO did, we  
6 did survey our membership to try and get a broad  
7 understanding of the experiences that folks were  
8 having in the various counties that were conducting  
9 remote hearings.

10 We had a nice response to that survey. And  
11 I'm happy to report that, by and large, our  
12 membership feels that remote hearings are going  
13 pretty well. People are having good experiences.

14 And the vast majority of those with remote  
15 hearing experiences, especially those with positive  
16 experiences to share, are those who are really  
17 working on administrative issues, or cases that we  
18 would call less complex cases, with less number of  
19 issues, and less exhibits involved.

20 So we have found that for those cases,  
21 remote hearings indeed are working quite well.

22 For complex cases, our membership still  
23 mostly is not comfortable doing complex hearings  
24 through a remote process.

25 So the hope is, as we sort of continue, and  
26 God-willing COVID will get better under control, we  
27 would like to see continued use of remote hearings  
28 for these administrative processees.

1           And we think it's really beneficial to have  
2 it become a permanent feature of assessment appeals  
3 board hearings.

4           And further to that, we encourage that more  
5 counties adopt the use of remote hearings for things  
6 like administrative issues.

7           So sort of with that background, what I'd  
8 like to do is I'd like to move on to discuss some of  
9 the specific pros that we've heard, as well as cons  
10 that we've heard in our survey, and in my discussions  
11 with our membership.

12           And then at the end, I'll move onto  
13 responding specifically to some of the concerns we've  
14 heard from various counties, in particular,  
15 LA County's three points of things that they would  
16 like to see changed.

17           So beginning with the pros, the things that  
18 are working very well for remote hearings, we found  
19 that, for the most part, they tend to be more  
20 efficient.

21           Many, many of our members were very  
22 complimentary of LA in particular, who found that the  
23 clerks were particularly adept at shifting around the  
24 agenda, and shifting to matters to ensure that the  
25 flow of remote hearings was going quite efficiently  
26 and was streamlined.

27           So other counties, I think, you know, have a  
28 lot to be modeled after LA, in terms of ensuring

1 efficiency and streamlining.

2 Some of the things that people really  
3 enjoyed and thought improved the process was the  
4 cutting out of travel.

5 So the lack of having to travel to present  
6 something like a stipulation or recommendation to the  
7 board is a huge benefit to all parties, not only  
8 taxpayers that largely bear the expense of travel,  
9 but also for assessors for big counties like LA that  
10 have satellite offices and require their folks to  
11 travel to do these hearings.

12 It also seems to encourage early resolution  
13 of issues that can be resolved. So to the extent  
14 that there's a procedural issue, or something that  
15 can be resolved by something closer to a prehearing,  
16 our membership has experienced that remote hearings  
17 allows and better enables and encourages early  
18 resolution of those types of issues.

19 The big second category that we hear is ease  
20 of use. And there's a couple things here that really  
21 complemented ease of use. And those are counties  
22 that look to mirror in-person experiences in their  
23 remote hearings. So, again, to look to LA as a best  
24 practices model.

25 LA County will provide breakout rooms. So  
26 if you've ever been to an in-hearing person [sic] in  
27 LA County, you know that the standard cadence of  
28 events is you show up at the time that your hearing

1 is scheduled, the assessor shows up at the same time  
2 too, but, inevitably, the board is delayed by a few  
3 minutes.

4 And that may in fact be by design. Because  
5 it allows for the parties to interact with one  
6 another to talk about the procedural issues, and how  
7 they're going to present certain things to the Board.

8 It allows time for the parties to speak with  
9 the clerk about similar issues, procedural issues,  
10 and things of that nature.

11 And so by the time the board comes on, you  
12 have many of these things sort of sorted out, so that  
13 you have a very efficient process in front of the  
14 board on the front end.

15 And so LA County has taken that in-person  
16 experience and looked to mirror it by using breakout  
17 rooms where, first, you're broken out with your  
18 individual parties, then they'll merge the parties  
19 together so that you have time to speak with the  
20 assessor and the clerk, and then finally you're  
21 bringing in the board.

22 And so practices like that where we're  
23 really taking the best of in-person hearings and  
24 incorporating them into remote hearings seem to have  
25 worked incredibly well.

26 San Mateo also was highly regarded for their  
27 use, at least of prehearings, to do remote  
28 hearings -- or remote hearings to do prehearings,

1       rather. And those seem to largely mirror in person  
2       and go quite well as well.

3               Another best practices that seem to make  
4       remote hearings easier to use were the use of written  
5       protocols. So as with anything, when people know the  
6       rules, and there's a written understanding of what's  
7       expected, what is the procedure going to look like,  
8       how is this going to proceed, it seemed as though  
9       those hearings had much better responses.

10              It's also highly encouraged that counties  
11       post their protocols on the website so that you  
12       aren't waiting to get an e-mail from the clerk with a  
13       notice or otherwise that would detail the manner in  
14       which a remote hearing would be performed.

15              So by posting the protocols online -- and I  
16       believe this is something San Mateo does, and likely  
17       LA as well, and perhaps others -- it gives taxpayers  
18       and taxpayer agents the opportunity to internalize  
19       what signing up for a remote hearing may look like.  
20       So that seems to be something that's worked well.

21              And then finally in terms of ease of use, it  
22       seems like counties are having difficulties with the  
23       document submission process, with the upload and the  
24       download process, that is critical to a remote  
25       hearing.

26              LA County has a very sophisticated platform,  
27       a portal, if you will, that really seamlessly allows  
28       for upload, and is pretty quick and efficient, from



1 what I understand. And also allows for downloads.

2 So once the exhibit is introduced as part of  
3 the hearing, parties can easily download it through  
4 the portal, and then have access to that document in  
5 realtime.

6 That particular model seems to really ease  
7 some of the document submission and download issues  
8 that I'm hearing from other counties. So that's sort  
9 of another pro, or best practice, if you will.

10 So those were -- you know, in a nutshell,  
11 I'm trying to keep it succinct, some of the best  
12 things about remote hearings.

13 You know, as with all things, there is a  
14 flip side to the coin, and there were some cons.  
15 Most of which align with what the counties were  
16 experiencing.

17 So to begin with, the first category is  
18 technical issues. So technical issues, everybody  
19 agrees, tend to slow things down. A lot of times  
20 these are created by the need for large uploads at  
21 the last minute.

22 So, you know, having a understood process  
23 and a protocol for how exhibits should be uploaded  
24 and when, and having a system like LA's portal that  
25 really facilitates the use of our document  
26 submission, I think would really ease some of that.

27 There also was commentary from a number of  
28 members that were concerned about some of the

1 language, or messaging that they were receiving from  
2 the counties, where if you don't appear, and perhaps  
3 it's due to a tech issue, that that would cause  
4 denial of your appeal.

5 Now, I know that's something that we tackled  
6 in the LTA. And the LTA specifically states that  
7 appeals should not be denied due to technical issues,  
8 or at least we discussed should be reinstated to the  
9 extent that there was a technical issue.

10 But there was a fear among taxpayers and tax  
11 agents that if they proceeded with a remote hearing  
12 and had a technical issue, there's not only loss of  
13 control, but the burden of having your appeal denied,  
14 and then having to seek reinstatement of that appeal.

15 So I would imagine if I'm hearing that among  
16 my sophisticated members, that that experience or  
17 sentiment is shared widely with smaller taxpayers who  
18 are looking to access the system. So I wanted to  
19 raise that for your consideration.

20 One of the other concerns related to tech  
21 issues is the impact it has on your case.

22 So one of the members gave the example of  
23 the assessor uploading a very, very large rebuttal  
24 case at the very last minute. And he was having  
25 difficulty downloading on -- that on his computer.

26 And the board gave him the latitude to get  
27 the time to download it. But -- but what he was  
28 really concerned about was the impression it left

1 upon the board that he had to ask for that extra  
2 time. That they felt a little annoyed, that it was  
3 coming up at the end of the day.

4 And, ultimately, he was required to really  
5 truncate his rebuttal case in response to what had  
6 been uploaded, because he was trying to be sensitive  
7 to the technical issues that had really slowed things  
8 down.

9 So I think that's some of the practical  
10 experiences that people are sharing with remote  
11 hearings.

12 One of the other big things that I'm hearing  
13 from our membership is the multiple platforms in the  
14 different rules are very difficult to navigate.

15 Every county has a different set of rules.  
16 Most counties have a different platform. And here,  
17 you know, we're hearing loud and clear from the  
18 counties the desire that they have the ability to  
19 create platforms and rules that fit their county.

20 And certainly we agree to that. However, I  
21 think to the extent that there can be uniformity  
22 layered on top of that where reasonable, we really do  
23 look to the Board to seek out those opportunities.  
24 Because having different rules and different  
25 platforms is really, really difficult on the  
26 taxpayers and the tax agents.

27 So here we're looking for additional  
28 guidance and perhaps best practices.

1           As a complement to that, one of the things  
2 that we wanted to raise for the Board's consideration  
3 was perhaps having the BOE step in and offer to  
4 counties a uniform platform that can be used by many  
5 counties.

6           So for the medium to smaller counties in  
7 particular, one of the things that we heard when we  
8 did meetings last year was the inability to fund and  
9 develop a platform that was sufficiently  
10 sophisticated to enable remote hearings.

11           And as COVID has drug on, inevitably, the  
12 backlog has drug on. So here the thought would be  
13 that the BOE could look to a model like LA County,  
14 that has commissioned a specific use of Webex, and  
15 created a portal for their remote hearings. And to  
16 act as the licensing party for that.

17           And allowing counties to use that platform,  
18 so that there's not only uniformity, but  
19 accessibility to all of the counties that wanted to  
20 implement remote hearings. So that was one thing we  
21 wanted to raise additionally for your consideration.

22           A couple more points on cons. There are  
23 some issues still with visibility and audio issues.  
24 I know we spent a lot of time last year speaking  
25 about the need to be able to see and hear people in  
26 realtime.

27           We are still having some experiences in  
28 certain counties where when you have parties in the

1 same room, especially the case where you have the  
2 board in the same room, and the assessor in the same  
3 room, people are wearing masks to comply with the  
4 health protocols, which is certainly understandable.

5 But as an inevitable result of that, it's  
6 very difficult for people to understand who is  
7 speaking, who they're responding to. So the wearing  
8 of masks in remote hearings has really been a  
9 hindrance in many cases.

10 So to the extent that people could be spread  
11 out so that masks weren't required, that would be  
12 encouraged. But certainly understand that's  
13 something that would have to be done within the  
14 health protocols of every county.

15 Many count -- well, a handful of counties,  
16 Riverside and Santa Barbara, came up in my interviews  
17 with various members as counties that really had  
18 severe visibility issues.

19 And my understanding is that really is  
20 produced by the fact that they're in very, very large  
21 hearing rooms. And the camera is at the very, very  
22 end of the room.

23 And so what happens is you can see a few of  
24 the board members. I believe in Riverside I was told  
25 you can see two of three board members, and one  
26 assessor personnel. But you can't see anything else.  
27 And it's a bird's-eye view, if you will. So that  
28 seems to be a large problem.

1 Additional to that, there's sort of one or a  
2 series of mics that don't work well. So many people  
3 couldn't be heard that were speaking. And it was  
4 unclear sort of who was speaking, whether it could be  
5 heard, or whether it couldn't be heard. So still  
6 definitely some technical issues to be mindful of  
7 there.

8 In terms of evidence presentation, many of  
9 the members had difficulty and felt that hearings  
10 were slowed down by having the clerk in control of  
11 the exhibits that were being presented on the screen,  
12 and suggested that control and sharing of screens be  
13 seated to the party that is actively presenting its  
14 case.

15 So that rather than having to say, "Dear  
16 Madam Clerk, please open up Exhibit 3 to page 3.  
17 Please zoom in a little bit. Please move out." That  
18 you would have that control at your fingertips  
19 there.

20 And then finally with regard to visual/audio  
21 evidentiary-type issue, we do agree that not having  
22 everything in print in realtime can be very  
23 difficult. Especially for the cases that tend to be  
24 more complex.

25 Not only board members and assessors, but  
26 taxpayers tend to write on the exhibits, not only to  
27 keep track of what exhibit number has been assigned  
28 to that particular exhibit, but to take notes on

1 things that they want to discuss or ask the  
2 witnesses.

3 So that is a quick recap of sort of the cons  
4 that we're seeing.

5 So now if it's okay with the Board, what I'd  
6 like to do is to move on to the three points that  
7 Tom Parker from LA County made requesting some  
8 revisions by the BOE. And I know that there were  
9 certain counties that sort of echoed those concerns.

10 But perhaps before I move onto that next  
11 chapter, I'll pause there to ask if anybody has any  
12 questions.

13 MR. VAZQUEZ: Seeing no hands, I think you  
14 can continue.

15 MS. ROBOWSKI: Okay. Great.

16 So the first point that I heard was the  
17 concerns related to choice of hearing format between  
18 in person and remote hearings, and whether or not due  
19 process really supports the idea that taxpayers have  
20 the choice for the type of hearing.

21 And from our perspective, we think choice of  
22 hearings, and not being forced into a remote hearing,  
23 is absolutely critical to due process, and the due  
24 process rights of all taxpayers. Especially under  
25 the requirements of Property Tax Rule 302 (a)(1).  
26 Which requires not only a timely hearing, but a  
27 meaningful hearing.

28 So if you think about -- as we have sort of

1 said throughout this process, if you think about what  
2 a remote hearing would look like and the context of a  
3 complex case, I think you run into many, many issues  
4 trying to compare exhibits.

5 For example, when screensharing doesn't  
6 quickly facilitate, that really is a hindrance in not  
7 only cross-examining witnesses where you need them to  
8 compare the exhibits, but where you really need the  
9 board to have a number of exhibits open at a time to  
10 be able to explain how things flow through.

11 So let me give you a concrete example. When  
12 I do business property, personal property cases  
13 related to audits, a lot of times one of the  
14 foundational things that I'm doing in setting up my  
15 case is working from, you know, the books and  
16 records, to the fixed asset listing, to what was  
17 reported on the 571-L, to what was in the work  
18 papers, to what resulted in the audit adjustments.

19 And it isn't uncommon for me to have that  
20 whole series of exhibits out in front of the board so  
21 that I can show them exactly how it ties together,  
22 and really trying to get a level and depth of  
23 understanding of something that complex -- and that's  
24 just one very small example -- you cannot do through  
25 a remote hearing.

26 And if I was forced to do that type of case  
27 through a remote hearing, I really query whether or  
28 not I could protect adequately the taxpayer's due



1 process rights to present their case.

2 And as Mr. -- I believe it was Tom Parker,  
3 and others may have said, the assessment appeals  
4 board acts as the trial court for property tax  
5 appeals. And so the due process rights in not only  
6 creating a record, but really ensuring the board's  
7 understanding of your case, is absolutely critical.

8 And here with related to choice, we heard  
9 some really extreme examples. One example from LA,  
10 and I believe it was another example from San Diego  
11 County, where the taxpayer demanded an in-person  
12 hearing, but also wouldn't sign a waiver.

13 I agree that counties should not be held  
14 hostage by the choice of a hearing, and really held  
15 in that way. But those are truly extreme examples.  
16 And I don't think that we should be punishing every  
17 taxpayer because of these extreme examples.

18 Rather, what I'd like to see is, you know, a  
19 requirement that a waiver be signed. Richard Moon  
20 suggested that a waiver would be required if you're  
21 going to seek a choice of an in-person hearing.

22 So I'd like to see that we've pushed in that  
23 regard, and look to solutions that would still retain  
24 a choice for the format of hearing that you'll use,  
25 rather than saying taxpayers have no choice. Because  
26 I don't think that adequately protects due process.

27 Moving on to the second point, which really  
28 related to timeliness of postponement requests.

1 Again, we heard from Richard Moon shortly before I  
2 began my presentation, that Rule 323, which governs  
3 postponement requests and continuances, really still  
4 is in place.

5 And I think that that is a key to keep in  
6 mind here. The LTA is very clear that postponement  
7 requests are subject to Rule 323.

8 When we spoke last year, we all sort of came  
9 to the consensus that we were seeking to mirror  
10 in-person hearings to the extent possible. And that  
11 the rules governing remote hearings should be the  
12 same as in-person hearings.

13 Here, I think we have Rule 323 that governs  
14 postponements and should continue to do so.

15 Finally, on the third point, submission of  
16 late evidence. Here, I think really, we, again, need  
17 to try and mirror in person, where many times having  
18 hearings and evidence submitted at the last minute,  
19 it causes delays.

20 That happens -- the same thing happens in  
21 person. So the best that we can do is to try and  
22 create platforms and portals that facilitate the  
23 technological end of submissions.

24 And here, again, I think with the BOE  
25 potentially assisting with some of the technology,  
26 perhaps we'll see a little bit less of the  
27 technological issues.

28 But here we would really need a proposal in

1 front of us to see what it is that the counties were  
2 seeking in terms of adding teeth to the requirement  
3 that evidence be submitted at least three -- three  
4 days or two days before the hearing.

5 So I -- I tried to keep it brief. Thank you  
6 for bearing with me. A lot of ground to cover. But  
7 I'm happy to answer any questions you might have.

8 MR. VAZQUEZ: I have one quick one while I'm  
9 waiting to see if anybody else steps up.

10 MS. ROBOWSKI: Sure.

11 MR. VAZQUEZ: First of all, thank you.

12 I think you did a great job in kind of some  
13 ice, and then also giving us your input on what you  
14 heard so far.

15 And you mentioned, I guess, that CATA survey  
16 results showed that LA County had the best remote  
17 hearing format. And that their processes work well  
18 for all parties.

19 Are you suggesting that if funds were  
20 available, other counties should use LA as the  
21 general model to provide greater uniformity?

22 MS. ROBOWSKI: Yes. I think that that's a  
23 fair statement.

24 You know, every platform, every process  
25 could always use improvement. But I think as a basic  
26 model, the platform, the portal that we're seeing,  
27 and the practices we're seeing that the clerks  
28 implement when they're administering remote hearings,

1 have been very well regarded, and should be modeled  
2 by other counties.

3 MR. VAZQUEZ: Thank you.

4 Members, do we have any comments or  
5 questions of Ms. Robowski?

6 Seeing and hearing none, let me --

7 MS. COHEN: I have a question.

8 MR. VAZQUEZ: Member Cohen.

9 Yes. Go ahead.

10 MS. COHEN: I just wanted to thank you for  
11 your really thoughtful presentation. I like how you  
12 had it organized between the pros and the cons. And  
13 it is very, very well thought out.

14 Let me ask a couple questions.

15 Clearly, it appears that universally the  
16 counties experience traditional transitioning,  
17 growing pains, and in rolling out remote hearings.  
18 However, it appears that with time, with their  
19 acceptance, that they're able to solve them.

20 And, granted, I heard what you also said  
21 about how each county had -- there's different rules,  
22 so on and so forth. Yeah. But that's par for the  
23 course. That's with any item, any, you know, any  
24 situation.

25 So I don't necessarily know if that's a  
26 strong enough con. But I receive it knowing that  
27 small counties also have limited resources. And, you  
28 know, technology, and maybe even personality, to

1 juggle all of this.

2 So can I -- can I -- can you -- can you  
3 explain to me a little bit how they've been able to  
4 accept and to -- I don't know -- overcome the  
5 challenge that you -- that you laid out?

6 MS. ROBOWSKI: Yeah.

7 I think a lot of what we've seen is  
8 improvement over time, because the protocols have  
9 become more clear. They've been distilled to  
10 writing. They've been available to people.

11 So the expectation as a taxpayer or tax  
12 agent walking into a remote hearing, notwithstanding  
13 the different rules and different procedures of the  
14 counties, have really allowed for the remote hearings  
15 to go more smoothly.

16 I think where there continues to be real  
17 issues in the way that remote hearings are conducted,  
18 and in taxpayer experiences, are when those protocols  
19 are not transparent. They're not known ahead of  
20 time.

21 And there hasn't been sufficient experience  
22 working through things like technological issues.  
23 Which is why we're suggesting that the BOE play a  
24 central role in perhaps developing a platform and  
25 providing training around use of that platform and  
26 document submission.

27 I think that would greatly expedite the  
28 adoption of remote hearings, and the experiences of

1 all counties conducting those hearings.

2 MS. COHEN: Thank you.

3 No other questions.

4 MR. VAZQUEZ: Thank you.

5 Members, any other questions?

6 Oh, I see Member Gaines.

7 Go ahead.

8 MR. GAINES: Yeah.

9 I just want to thank you, Breann, for your  
10 presentation. It's very, very clearly laid out.

11 And you had made -- I want to queue in again  
12 on LA County. You had mentioned -- is it Webex  
13 software --

14 MS. ROBOWSKI: It is, yes.

15 MR. GAINES: -- that they're using?

16 Okay. And you said if that were made  
17 available to other counties, that that would  
18 provide -- that that would actually help with the  
19 submission of evidence, that there would be kind of  
20 one pathway. It would be easier to upload.

21 So do you -- how do you make that happen?  
22 What is your suggestion? How would counties  
23 participate in that?

24 MS. ROBOWSKI: So certainly there's a lot of  
25 research to be done in coordination with LA. There  
26 is sort of just a suggestion that would have to be  
27 further vetted.

28 But I imagine that it would start with

1 discussion with LA County in truly understanding how  
2 they came to develop their platform and the  
3 protocol -- or a portal rather, sorry, that they use  
4 for document submission.

5 I'd imagine that they had something custom  
6 built for them for this purpose. So it would be a  
7 matter of getting your arms around what that looks  
8 like, and then perhaps talking with those vendors  
9 about how do you go about licensing that same  
10 technology, and what is the cost associated with  
11 that.

12 Is it something that could be offered to all  
13 58 counties? Is it a licensure requirement county by  
14 county?

15 And working with a vendor to see what that  
16 looks like, I think, then it would be a matter of  
17 making that available to the counties that were  
18 interested in doing that.

19 And backstopping it finally with training  
20 for the clerks, for the assessors, for the taxpayers,  
21 led by the BOE about how you would most efficiently  
22 use that technology.

23 MR. GAINES: Okay. Yeah. I just think  
24 that's a great idea.

25 I'd love to hear from Mr. Parker and others  
26 as we proceed forward in the hearing just to see.  
27 And Mr. Dronenburg, too, with the Assessors'  
28 Association in terms of how that might become a

1 reality, if it all makes sense.

2 So thank you very much. Appreciate it.

3 MS. ROBOWSKI: Of course.

4 MR. VAZQUEZ: I see Vice Chair Schaefer.

5 MR. SCHAEFER: Ms. Robowski, I'm very  
6 impressed with your presentation, and even more  
7 impressed with the resume you bring to what you're  
8 talking about.

9 You're a very credible witness and very  
10 knowledgeable. And I appreciate your time.

11 MS. ROBOWSKI: Thank you very much,  
12 Mr. Schaefer.

13 MR. VAZQUEZ: Seeing --

14 MS. COHEN: Mr. Chair, perhaps we can ask --

15 MR. VAZQUEZ: Oh, Member Cohen.

16 Go ahead.

17 MS. COHEN: Yeah.

18 Perhaps we can ask the counties to also --  
19 to -- to weigh in. For each of them to highlight for  
20 us the identified advantages given by your AABs and  
21 participate -- and participants, very similar to what  
22 Ms. Breanna -- forgive me, I can't pronounce your  
23 last name, so I don't want to be disrespectful.

24 MS. ROBOWSKI: Robowski.

25 MS. COHEN: Robowski has provided.

26 I thought it was a really easy way for us to  
27 wrap our mind around the pros and the cons.

28 And so if we can go back to the county



1 representatives.

2 Thank you, Breann. I appreciate it.

3 MS. ROBOWSKI: Of course.

4 MR. VAZQUEZ: Thank you.

5 Yes. I was going to ask if there's other  
6 members from the working group first.

7 If there's anybody out there that's  
8 listening, or that's logged in with us, by all means,  
9 here's your opportunity.

10 MS. BERKMAN: This is Marcy --  
11 Marcy Berkman, retired from Santa Clara County.

12 MR. VAZQUEZ: Yes. Go ahead.

13 MS. BERKMAN: I appreciate Ms. Robowski's  
14 suggestion that perhaps Los Angeles system, which I  
15 believe they put together themselves building on  
16 Webex, possibly be maybe available for other  
17 counties.

18 Where I defer with Ms. Robowski would be  
19 mandating that across all the counties.

20 Each county, their clerks have their own  
21 system that they're familiar with. In many or most  
22 cases, I believe it's the same system that they use  
23 when they're doing their clerk duties for the Board  
24 of Supervisors, and the counties have licensed the  
25 particular programs.

26 So, for example, those counties that use  
27 Webex for the Board of Supervisors, probably also  
28 uses it for AABs. Those that use Microsoft Teams or

1 Zoom, use that for their team.

2 And there would be additional expense in  
3 having to license additional software, additional  
4 clerk time and training and lack of overlap.

5 And, additionally, if the State Board were  
6 to require that, they'd also have to provide the IT  
7 support. Because the county that, for example, uses  
8 Microsoft Teams or BlueJeans, or something else,  
9 isn't going to have the IT expertise to help out the  
10 clerks if suddenly something goes down in a  
11 proprietary LA Webex system.

12 So I think it would be a wonderful thing if  
13 that system were available for other counties who  
14 wish to use it. I would be opposed to mandating it.

15 And I support the proposal that Ms. Robowski  
16 and LA made about putting some teeth to some of the  
17 guidelines the State Board promulgated with respect  
18 to hearings.

19 For example, if you don't have your evidence  
20 turned in -- so, for example, if evidence wasn't  
21 turned in three days before the remote hearing is  
22 required, I would think that an appropriate remedy  
23 would be that there would be automatically an  
24 extension and tolling of the two-year statute, so  
25 that the hearing could be continued. So that  
26 everything wasn't held up because people disobeyed  
27 the rules and didn't turn their evidence on -- in on  
28 time.

1           And, similarly, people shouldn't be held  
2 hostage as to what Ms. Robowski and Mr. Parker  
3 agreed, if someone is trying to abuse postponements  
4 by saying that they won't appear either remotely or  
5 in person. So make sure to be keen for that. And I  
6 would be in agreement with both of them on that.

7           Thank you.

8           MR. VAZQUEZ: Thank you.

9           I see a couple other hands up.

10          But before I move on to the hands, Vice  
11 Chair Schaefer, you might want to mute your mic.

12          I see Ms. Stowers, your hand up.

13          MS. STOWERS: Thank you, Chair Vazquez.

14          I want to say thank you to all our  
15 presenters so far: the clerks, the county  
16 representatives, and the taxpayer representatives.  
17 Great, great job.

18          Regarding the technology and the platform,  
19 it would be great if they were all on the same  
20 platform, and it was easy to use.

21          But I just want to warn the Board Members,  
22 they're -- not sure you guys know, we're just taking  
23 information in. But if we were to mandate something  
24 like that, that would be a state mandate, and the  
25 state would have to cover the county's cost. So keep  
26 that in mind.

27          MR. VAZQUEZ: Thank you for that.

28          And I see a hand -- I believe it's

1 Ann Moore; is that correct?

2 MS. MOORE: Yes. From San Diego County.

3 I just wanted to note, as one of the larger  
4 counties that, while I am super envious of LA  
5 County's custom system, they're large to a scale that  
6 none of us else are.

7 So while they're taking in 18,000 filings a  
8 year, we, as one of the larger counties, our 3,000 to  
9 4,000 is dwarfed by that. We're still at a sixth of  
10 the level.

11 So they have the staff and the resources to  
12 handle that. And dropping us into their software  
13 system is not going to solve all of the problems  
14 where we're magically able to support the same level  
15 that LA is.

16 So we -- we do use some of the same breakout  
17 rooms and techniques that they -- that was described  
18 to us for LA. But we would need staff to support as  
19 well. We would need additional tech support.

20 It -- our budget doesn't just -- would not  
21 just allow us to take on this new system, and  
22 everything would change overnight.

23 So I think LA is a special case. And it  
24 should surely be used as something to strive for.  
25 But I don't think it can be our standard.

26 MR. VAZQUEZ: Thank you.

27 Member Gaines, I see your hand up.

28 But let me just go to, I believe it's

1 Alina Kasparian.

2 MS. KASPARIAN: Thank you.

3 Yes. Alina Kasparian with LA County.

4 I just wanted to make a couple of comments  
5 on what Ms. Robowski -- on her comments.

6 First, I wanted to say thank you, of course,  
7 to the big kudos to LA County. We have truly worked  
8 very hard in, you know, developing a pretty  
9 convenient system that mimics as closely possible to  
10 in-person hearings. So thank you for that.

11 You know, Ms. Robowski made some valuable  
12 points, of course, and her presentation was very well  
13 put. But I did have a few comments on some of the  
14 pros and cons.

15 So some of the cons I know, you know, she  
16 made a comment about, you know, the fear of taxpayers  
17 feeling like a denial of application due to technical  
18 issues.

19 That personally has not happened in  
20 LA County, I don't believe. To my knowledge, the LTA  
21 is pretty clear on that.

22 However, the only, you know, thing is  
23 there's, you know, the circumstance matters as well.  
24 There's been instances where we've received, you  
25 know -- the hearing notices have gone out, everything  
26 has been confirmed, Webex invites have been issued,  
27 as well as the appointment cards that go out.

28 But what happens is sometimes they don't

1 sign in, and then four hours later, or whatever the  
2 case may be, you know, we get calls saying, "Hey, we  
3 were trying to sign on, we had technical issues."

4 So in those circumstances, of course, it's  
5 pretty hard, you know, to say that, "Okay, the person  
6 was attempting in good faith to get on." Of course  
7 there's still reinstatement rights as well, you know.  
8 But as she said, of course that's another burden for  
9 them to go through.

10 So, you know, I think it has to be within  
11 reason, you know, if someone is truly having  
12 technical issues.

13 And we have it of course. It happens  
14 everywhere. The person signs on. We have them  
15 telephone in. You know, you address the board. And  
16 the board will, more often than not, grant the  
17 continuance, of course, due to the tech issues.

18 We also are faced sometimes with other  
19 scenarios where the person, you know, a lot of the  
20 times many of the members, including the clerk, feel  
21 like the person is kind of using that to their  
22 advantage, because their case isn't ready to go  
23 forward.

24 So we just kind of want a fair playing  
25 field, you know, on both sides. You know, of course  
26 we definitely understand the issues for taxpayers.  
27 So I did want to highlight that.

28 And, you know, one of the examples I think

1 Ms. Robowski gave about, you know, feeling rushed  
2 because there were some technical issues, and an  
3 upload of, you know, a large amount of data from the  
4 assessor. And, you know, the agent feeling like they  
5 kind of had to cut theirs short, I completely  
6 understand. I would probably feel the same way.

7 But I think that, you know, in that case,  
8 you know, as we say, it's really up to you. There's  
9 been times where, you know, a rebuttal evidence  
10 uploaded just as it would be presented in person.  
11 And the other party requests, you know, "Hey, this is  
12 500 pages. We don't believe 30 minutes is ample  
13 time."

14 And that's, again, up to the board for you  
15 to voice that concern. And for the board to grant  
16 that request.

17 More often than not, of course, it's  
18 reasonable, 500 pages, you know, we've recently been  
19 faced with that scenario where the board did grant  
20 the continuance.

21 And in some cases, you know, we've still  
22 had, you know, the agent or the taxpayer refused to  
23 sign waivers. And that puts us in a very challenging  
24 situation where we're trying to work with you to  
25 grant the postponement, to grant the continuance,  
26 because you're working on issues, gathering  
27 documents, but they're refusing to sign a time  
28 waiver. So we're in a very hard spot in those

1 situations.

2 She also made a comment about sharing of  
3 screens, you know, documents on the screen.

4 Correct, currently our clerk is sharing the  
5 document. And, you know, the agent will say, you  
6 know, "Please present exhibit, you know, F on page  
7 whatever."

8 Yes, of course, I think this is, you know,  
9 challenging both for the party who is presenting, as  
10 well as for our clerks. I would love more than  
11 anything to kind of hand the screen over, which we  
12 can in Webex.

13 You know, but then there comes this issue or  
14 concern, we have had instances, you know, if you give  
15 someone control of sharing their screen, sometimes  
16 it's possible they'll share something they're not  
17 supposed to share.

18 And I think that's been one of the biggest  
19 concerns that our Departmental Information Security  
20 Officer has had. And that's why, you know, even  
21 though it's challenging for I think both sides, we've  
22 kind of stuck to, you know, having the clerk have  
23 that control, just to make sure the correct document  
24 is being shared.

25 If it's confidential, it's not shared. And  
26 the person doesn't accidentally share something on  
27 their, you know, computer or desktop that they  
28 shouldn't share.



1           And, lastly, I kind of wanted to touch on,  
2 you know, of course I was the first speaker, and I,  
3 you know -- I, you know, wanted to let Tom kind of  
4 present LA's -- LA's case as far as the LTA goes.

5           And I agree with Ms. Robowski on things of  
6 course being fair. And I do think we need some teeth  
7 on that LTA of course within reason. You know, and I  
8 know the LTA does state that Rule 323 postponements  
9 being granted.

10           However, you know, for example, for  
11 LA County, postponements being requested within, you  
12 know, the 21-day period, yes, of course, those, you  
13 know, we review and grant.

14           But LA County's board rules also allow, you  
15 know, for subsequent, other than the first time  
16 matter of right postponement, as well as a  
17 postponement request being made less than 21 days, as  
18 long as there's good cause.

19           You know, the LTA, at the end of that, you  
20 know, the rights of hearing participants, does  
21 highlight, you know, of course its due process, you  
22 know, for them to request an in-person hearing. And  
23 it's reasonable cause.

24           We have had many instances where we've had  
25 taxpayers, agents, whatever the case may be, request  
26 the in-person hearing two days prior to the hearing,  
27 and sometimes even during the hearing, citing the LTA  
28 saying this is my right, plain and simple.

1           And we're constantly faced with that  
2 situation where, you know, they'll request the  
3 postponement, even though notices have gone out  
4 45 days prior.

5           We've gone through the administrative  
6 functions, the time, money, resources that we spend,  
7 taxpayer money, scheduling, and then two days before  
8 we get, you know, a request for in person due to, you  
9 know, "We don't feel comfortable with this platform."

10           We deny the request because we're citing  
11 Rule 323. But they come to the hearing and address  
12 the board. And, again, you know, the board feels  
13 like they're in a position where they don't want  
14 to -- you know, it's a fine line of due process.

15           And I think that's our biggest challenge.  
16 We definitely agree that everything should be fair on  
17 both sides. But I just don't think we have that, you  
18 know, as Ms. Moore said, you know, very well -- we  
19 don't have that empowerment to kind of sink our teeth  
20 into.

21           And, you know, of course to the last, you  
22 know -- and we're very fortunate of course in  
23 LA County, as I said, to have the influx of money and  
24 resources to develop this system.

25           You know, but unfortunately, as, you know,  
26 Ann Moore said, some of the other counties don't,  
27 unfortunately. So a one-size-fits-all platform  
28 system unfortunately would just not be fair to some

1 of those other counties.

2 Thank you again for the opportunity.

3 Appreciate it.

4 MR. VAZQUEZ: Thank you. Thank you for your  
5 thoughts and comments.

6 Member Gaines.

7 MR. GAINES: Yes.

8 I want to thank Alina Kasparian for her  
9 presentation.

10 And I'm just curious as to, in terms of that  
11 Webex software that you developed, and I'm talking  
12 voluntarily, would it make sense for other counties  
13 to see what LA has done? And is there an opportunity  
14 for other counties to use it?

15 After hearing the comments by Ann Moore,  
16 which is -- San Diego is a big county. So now I'm  
17 questioning as to whether the software platform that  
18 LA County developed would make sense for other  
19 counties.

20 MS. MOORE: I would like to clarify.

21 So software Webex is not something LA County  
22 developed. It's actually one of the bigger platforms  
23 used for teleconferencing, just like Microsoft Teams.

24 We developed the portal that Ms. Robowski  
25 was referring to where taxpayers and assessors would  
26 upload their documents, and then be able to download  
27 as well in the day of.

28 So Webex is just that standardized system

1 that we've used. We just felt like it worked well.

2 I have received updates that, you know,  
3 Microsoft Teams is pretty -- pretty good, as their  
4 Microsoft Teams is also allowing some of the features  
5 that Ms. Robowski highlighted that mimics in-person  
6 hearings, such as creating breakout sessions.

7 Like we can do that even probably right now  
8 in this meeting.

9 So I think, you know, both platforms would  
10 probably be acceptable.

11 MR. GAINES: Okay.

12 Are they expensive? I mean, could a smaller  
13 county use one of those platforms, whether it's Team  
14 or Webex?

15 MS. MOORE: I'm not sure on the price, to be  
16 honest. I know we've gone full licensing for  
17 LA County per users. There's, you know -- we've  
18 got -- there's a certain number of accounts you can  
19 get licensed for a certain price. I wouldn't know  
20 the details on that. Our IT of course has worked all  
21 of those details out.

22 MR. GAINES: Great. Yes. Thank you for  
23 your comments.

24 MS. MOORE: You're welcome.

25 MR. VAZQUEZ: Thank you.

26 Other Members?

27 Member -- Member Cohen. I see your hand.

28 MS. COHEN: Yeah. Thank you very much.

1           Thank you, Alina. I appreciate your  
2 presentation.

3           So, Chair, if I may, I just want to make  
4 sure we spend some time on this postponement issue.

5           Breann and Tom, I was curious, do we see any  
6 resolution that we can come to in this issue?

7           It appears that the issues are clear. And I  
8 really welcome your feedback.

9           MR. PARKER: Member Cohen, this is  
10 Tom Parker.

11           I would say we need language that further  
12 clarifies and reinforces the obligation of parties to  
13 comply with 323 in the LTA.

14           Since that is the basic authority that --  
15 not just in Los Angeles, but especially in  
16 Los Angeles, we are seeing brandishes authority for  
17 misusing, you know, the right to a postponement.

18           The only other clarification I would offer  
19 is that the three points that I've talked about, and  
20 other folks have commented on, they are not just  
21 Los Angeles requests for LTA, you know, language.  
22 Those are CACEO-based requests for language, not just  
23 Los Angeles.

24           Thank you.

25           MS. ROBOWSKI: So I think on behalf of  
26 taxpayers, reinforcing the requirement to comply with  
27 Rule 323 makes a lot of sense. And I think it's  
28 something that's difficult to argue against.

1 I do think that there are certain situations  
2 outside of an abuse where clerks would still need to  
3 be flexible.

4 I could foresee, for example, you know, a  
5 in-person hearing being scheduled. And there being  
6 a, for example, the Delta variant flare-up, that  
7 made -- that's something that can change on a dime,  
8 if you will. That's something that you may not know  
9 in advance.

10 So I would really encourage the board and  
11 the clerks to remain flexible in those certain  
12 situations. But I do realize that those are  
13 reasonable requests.

14 I think where we have unreasonable requests  
15 where people are really wielding and abusing the  
16 ability to call postponements because of a choice of  
17 format, is something that we can protect against if  
18 the platform was known to be virtual far enough in  
19 advance.

20 To me -- and this may not necessarily be  
21 popular against, you know, all -- all taxpayers,  
22 but -- but, if you knew that far enough in advance,  
23 to then say two days prior to the hearing, "Oh, I  
24 want in person," there better be a good reason why  
25 you shifted your request. Because, otherwise, it  
26 does look like abuse.

27 So my message to the Board here is I think  
28 bringing some teeth to postponements within reason is

1 acceptable. But I really want to underscore that it  
2 has to be within reason. And we shouldn't be  
3 creating broad brush-stroke requirements that go  
4 beyond Rule 323 to cater to these extreme  
5 experiences.

6 Thank you.

7 Oh, and, I'm sorry, one quick point of  
8 clarification on the platform.

9 Our suggestion is not that it be mandated or  
10 required among the counties, but rather that it be  
11 provided as an option for counties to use.

12 And truly the intent was access to  
13 technology, recognizing that many counties were  
14 referencing the lack of funds and the lack of  
15 staffing that would really enable the efficient use  
16 of remote hearings.

17 So here the suggestion is to lean on  
18 technology so that you can have better experiences  
19 with less staff, and pull funding through the use of  
20 that technology.

21 MS. COHEN: Thank you.

22 MR. VAZQUEZ: Thank you.

23 And just for the record, that was  
24 Ms. Robowski speaking at the end there.

25 Any other comments or questions?

26 Seeing and --

27 MS. COHEN: Mr. Chair.

28 MR. VAZQUEZ: Member Cohen. Go ahead.

1 MS. COHEN: Just want to point out that it's  
2 12:49. And I think --

3 MR. VAZQUEZ: I'm with you on that one.

4 MS. COHEN: Okay. All right. Thank you.

5 MR. VAZQUEZ: I was just trying to wrap this  
6 up.

7 And, actually, I know before we close, I  
8 think we still have to ask AT&T if there's anybody on  
9 the line. And then we'll definitely take our break  
10 here.

11 MS. TAYLOR: Yes. This is Ms. Taylor.

12 AT&T moderator, can you let us know if  
13 there's anyone who would like to make a public  
14 comment on this matter.

15 AT&T MODERATOR: Okay.

16 Once again, if you'd like to make a public  
17 comment, please press one, then zero; one, zero.

18 And we do not have anyone in queue for a  
19 comment.

20 MR. VAZQUEZ: Thank you.

21 Yes, Members, I was hoping to have it right  
22 at 12:30. But, you know, we had some real robust  
23 discussions, so I didn't want to cut it off.

24 But with that, let's go ahead and take a  
25 lunch break.

26 How long -- you know, last -- I -- I was  
27 remised yesterday. I just assumed 15 minutes was  
28 long enough. But I didn't even bother to ask staff.



1           Is that sufficient, or do people want like a  
2 30-minute break for lunch? What's the preference?

3           MS. FLEMING: Chairman Vazquez and Honorable  
4 Members.

5           MR. VAZQUEZ: Yes.

6           MS. FLEMING: This is Brenda Fleming.

7           I think staff would appreciate a 30-minute  
8 break.

9           MR. VAZQUEZ: I was kind of thinking that.

10          MS. FLEMING: To clean up a few things  
11 behind the scenes. Yeah, I'm sure they would greatly  
12 appreciate it.

13          So that said, 30 minutes would be fine with  
14 us.

15          MR. VAZQUEZ: Okay. Why don't we do that.  
16 I see it's ten to 1:00. So I guess we can -- oh,  
17 Member Cohen.

18          Yes.

19          MS. COHEN: Yeah. Before we break, I just  
20 want to ask that Tom and Breann, that, if possible,  
21 if they could offer some suggested language to us so  
22 that we could begin to incorporate it. That would  
23 help solve some of the challenges that they have.

24          That's it.

25          MR. VAZQUEZ: That's a good point. Thank  
26 you.

27          So with that, we could take a break. We'll  
28 take our lunch break, and let's reconvene at 1:20.

1 That gives us a good half-hour.

2 Okay. See you in 30 minutes.

3 (Whereupon a break was taken.)

4 MR. VAZQUEZ: Okay. We're all back here.

5 Ms. Taylor, are you with us?

6 MS. TAYLOR: Yes, I am.

7 MR. VAZQUEZ: If you could please call our  
8 next item, which I believe is subitem E.

9 MS. TAYLOR: Yes.

10

11

SUBITEM E

12

13

Our next item is subitem E, Impact of  
Possible Transition Plans for In-Person AAB Hearings.

14

15

The four speakers on this subitem are  
Thomas Parker, Deputy County Counsel, Los Angeles  
County; Honorable Ernest Dronenburg, Jr., President,  
CAA, and San Diego County Assessor-Recorder Clerk;  
Breann Robowski, Chair, Ad Hoc Committee on Remote  
Hearings, with CATA, and Partner, Pillsbury Winthrop  
Shaw Pittman; and David Yeung, Deputy Director,  
Property Tax Department, California State Board of  
Equalization.

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MR. VAZQUEZ: Thank you.

25

Ms. Taylor will introduce you in the order  
your names are listed on the agenda.

26

27

Please state your name and who you represent  
for the record.

28

1 With that, Ms. Taylor, if you would begin.

2 MS. TAYLOR: Thank you.

3 We will begin with Mr. Thomas Parker.

4 Are you available, Mr. Parker?

5 MR. PARKER: Yes, Ms. Taylor.

6 Thank you very much.

7 My name is Tom Parker, Deputy County Counsel  
8 for Los Angeles County, and I am the AAB counsel.

9 I am representing, as well, the CACEO in  
10 this proceeding, as I have throughout the past two  
11 days.

12 Thank you to Chair Vazquez and all Members  
13 of the Board for the opportunity to speak today.  
14 It's been a very enjoyable experience, and very  
15 valuable for everyone involved.

16 Regarding the impact of possible transition  
17 plans, you've already heard from Ms. Kasparian's  
18 prior testimony earlier today what the plans for  
19 Los Angeles County are. So I won't repeat what  
20 you've already heard.

21 I will offer my very general comment as a  
22 legal counsel. Not as one who administers it on a  
23 daily basis, of course. That the impacts are going  
24 to be very dependent on the circumstances of each  
25 county, given its number of appeals, its budget, and  
26 its staffing, and its population size. In short, all  
27 of its resources.

28 So I -- I think it's -- in my view, it's

1 impossible to offer any global statement about what  
2 the impacts of possible transition plans for  
3 in-person AABs will hear.

4 As you have heard, some counties are going  
5 to keep remote, as well as in person. Some have  
6 already, since COVID has relaxed a little bit, gone  
7 back to all in person. Some are doing hybrids.

8 Again, each county has to decide in its  
9 circumstances what is best for that county per AAB  
10 program.

11 I -- I will offer, as well, the comment that  
12 regardless of the particular practical impacts given  
13 Revenue and Tax Code 1616, I would venture to offer  
14 the view that it is absolutely legal by statute for a  
15 county to offer in person as well as remote, the  
16 so-called hybrid program, or do one or the other,  
17 whatever it deems best under its circumstances.

18 And beyond -- beyond that, I -- I don't know  
19 what else to tell the Board on this particular topic.

20 Thank you.

21 MR. VAZQUEZ: Thank you.

22 Ms. Taylor, do you want to move on to the  
23 next -- because I don't see any hands up right now.

24 MS. TAYLOR: Certainly.

25 Our next speaker will be Honorable Ernest J.  
26 Dronenburg, Jr.

27 MR. DRONENBURG: Chairman and Board Members,  
28 the title of this is possible transition.

1           Some counties are not going to need to  
2 transition, because they're already there.

3           But I think that assessors generally are  
4 supportive of the current situation. And if more  
5 people want to transition, then, you know, it's not  
6 really an issue with the assessors. So --

7           MR. VAZQUEZ: Okay.

8           MR. DRONENBURG: Thank you.

9           MR. VAZQUEZ: Thank you.

10          Any questions or comments for either one of  
11 our speakers so far?

12          If not, Ms. Taylor -- well, I guess we could  
13 just let -- if anybody is on the line from our  
14 working group that wishes to ask either one of our  
15 speakers, this is the opportunity to do so.

16          Not seeing or hearing any, Ms. Taylor, do we  
17 have any written comments on this?

18          MS. TAYLOR: Well, we have a couple more  
19 speakers.

20          MR. VAZQUEZ: Oh, I'm sorry. Go ahead.

21          MS. TAYLOR: Yes.

22          Our next speaker is Breann Robowski.

23          MS. ROBOWSKI: Hello again.

24          I'll just echo some of the comments I made  
25 on the last item. Which is we think remote hearings  
26 are very helpful for many types of administrative  
27 matters and certain evidentiary matters.

28          So as we transition to a post-COVID world,

1 we would encourage the continued use of remote  
2 hearings where appropriate for these types of  
3 matters. We do think that it's efficient and  
4 streamlines the process, and indeed helps with the  
5 backlog.

6 So I agree with Mr. Parker from a legal  
7 perspective R&TC Code 1616 does allow for the  
8 continued use of remote hearings. And we would, in  
9 fact, encourage it, and ask that additional counties  
10 consider adopting remote hearings for these types of  
11 matters.

12 Thank you.

13 MR. VAZQUEZ: Thank you.

14 MS. TAYLOR: And our next speaker will be  
15 Mr. David Yeung with the State Board of  
16 Equalization.

17 MR. YEUNG: Yes.

18 Good afternoon all. This is David Yeung,  
19 Deputy Director of the Property Tax Department.

20 I -- I actually do not have much to add to  
21 the comments already made. We've covered quite a  
22 wide range of situations within the counties.

23 Some have never transitioned to remote  
24 hearings, and some have, and have already tran --  
25 have already basically gone back to in person.

26 And where I am -- what I am really  
27 interested in is the ones that are planning on  
28 offering hybrid. We've already heard some

1 testimonies that hybrid -- in my mind, a hybrid  
2 hearing is where we both -- where a county offers  
3 both the ability to have part of it in remotely, and  
4 part of it in person.

5 And I would imagine that would require even  
6 more resources than a pure remote or a pure in  
7 person.

8 Is there any -- is there any -- other  
9 than -- other than the one county, are there any  
10 others planning on doing that?

11 And if there are, is there anything needed  
12 from the Board on that?

13 That's my only comment or question to any of  
14 our previous presenters.

15 MR. VAZQUEZ: Thank you.

16 Seeing no hands --

17 MR. PARKER: Mr. Chair.

18 MR. VAZQUEZ: Mr. Parker.

19 Mr. Parker, go ahead.

20 MR. PARKER: In response to Mr. Yeung, I  
21 would -- CATA made a suggestion in its paper, in its  
22 letter on these issues to the State Board that has  
23 some -- some merit if the State Board could find a  
24 way to assist in making it happen.

25 And that is obtaining state funding -- I'm  
26 grossly paraphrasing here. But helping assist in  
27 getting state funding for counties that don't have  
28 the resources on their own to be able to perhaps

1 create an ability to have a remote hearing process  
2 for their counties.

3 And that's all I have.

4 Thank you, sir.

5 MR. YEUNG: Thank you, Mr. Parker.

6 MR. VAZQUEZ: Thank you.

7 I see Mr. McKibben in the queue.

8 Did you have a question or comment, or no?

9 I think you're muted, though.

10 MR. MCKIBBEN: Thank you.

11 I just had a comment.

12 Only a handful of the responding counties  
13 specifically mention using hybrid, but several did.  
14 So there is some -- some interest in that.

15 No one mentioned that being -- requiring  
16 more resources, though, than, say, just a remote  
17 hearing.

18 And back to the -- the notion of what the  
19 transition is going to be like, that transition is  
20 going to be dictated a lot by your Board's action on  
21 the proposals that we presented.

22 So to the extent those can be accommodated,  
23 it will facilitate, I think, more remote -- more use  
24 of remote hearings.

25 That's all I have.

26 Thank you.

27 MR. VAZQUEZ: Thank you.

28 MR. YEUNG: Thank you. Thank you very much.



1           MR. VAZQUEZ: And I think Ms. Robowski has a  
2 comment.

3           MS. ROBOWSKI: Yes. Thank you, Chairman.

4           I just wanted to follow up on what  
5 Mr. Parker suggested, and point it out in CATA's  
6 letter.

7           We do believe that it would be helpful for  
8 the BOE to assist counties in adopting remote  
9 hearings. And I believe that some of the discussion  
10 we began with about talking about sourcing technology  
11 for those counties or assisting counties in doing so.

12           The State currently has additional funds  
13 beyond what they had expected for this fiscal year.  
14 So we do think that it would be a good position for  
15 the BOE, or good role for the BOE to play to support  
16 counties in adopting remote hearings.

17           To loop back to the original topic, which  
18 related to the transition period, one particular  
19 issue did come to mind, which I was -- would be  
20 remised if I didn't bring to the Board's attention.

21           I think as we go through this transition  
22 period, having adequate notice of the type of hearing  
23 that will be held is going to be absolutely essential  
24 for everybody. Not only for clarity in  
25 administration and procedure, but also to protect  
26 everyone's rights in -- in consenting to the type of  
27 hearing platform.

28           We would hate to have a culture where we

1 have these last-minute postponement requests, because  
2 it was unclear from the notice what type of platform  
3 was going to be used.

4 So I had heard from a couple members in  
5 particular that counties that had gone back and forth  
6 between remote hearings, in-person hearings, back to  
7 remote hearings, and so on and so forth, that there  
8 were some notice issues.

9 Thankfully, and much to the county's credit,  
10 they were flexible in understanding that without  
11 adequate notice of the hearing type, people were at a  
12 disadvantage to understand what hearing they were  
13 consenting to.

14 So longwinded way of saying it's really  
15 important that we keep our eye on the notice  
16 requirements, and that it be very, very clear in the  
17 notice what type of hearing will be used.

18 MR. VAZQUEZ: Thank you.

19 Thank you for that input.

20 Members, any other comments or questions of  
21 any of the speakers on this last panel?

22 Seeing and hearing none --

23 MR. SCHAEFER: Chair Schaefer.

24 MR. VAZQUEZ: Oh, I see.

25 Vice Chair Schaefer, go ahead.

26 MR. SCHAEFER: I just want to thank all of  
27 the participants for coming together.

28 I feel like it's been a classroom course,

1 and they've all been the eminent scholars that have  
2 shared their experience with us. We're all the  
3 better for it.

4 And I hope that this is part of our agenda  
5 every year. And I just want to say I've appreciated  
6 my time today with each of them.

7 MR. VAZQUEZ: Thank you.

8 Ms. Taylor, did we have any written comment  
9 on this item?

10 MS. TAYLOR: Chairman, we do not have any  
11 written comments.

12 MR. VAZQUEZ: And I'm -- I'm going to throw  
13 it out again to all the other working group members.  
14 If they wish to ask a question or comment, this is  
15 the opportunity.

16 And while we're waiting, Ms. Taylor, if we  
17 could just check with AT&T if anybody is on the  
18 line.

19 MS. TAYLOR: Certainly.

20 AT&T moderator, could you let us know if  
21 there's anyone who would like to make a public  
22 comment on this matter.

23 AT&T MODERATOR: Okay.

24 If you would like to make a public comment,  
25 please press one, then zero at this time; one,  
26 zero.

27 And we do not have anyone queuing up.

28 MR. VAZQUEZ: Thank you.

1           With that, Members -- although I see  
2 Ms. Robowski on my screen.

3           Did you want to do a follow up on that?

4           MS. ROBOWSKI: I did. I just -- I'm not  
5 sure if this is the appropriate time.

6           But I did want to be responsive to  
7 Member Cohen's request for proposed language on some  
8 of those items.

9           So I don't know if you wanted to talk about  
10 next steps with respect to proposed language now, or  
11 if that will be at a separate item you'll take up.

12          MR. VAZQUEZ: Member Cohen, were you  
13 thinking of incorporating now, or waiting until the  
14 end?

15          MS. COHEN: I was -- so I would be open to  
16 what you have to say now, Breanna, since we're  
17 here -- Breann, excuse me, in discussing it. Also,  
18 like I said, really interested in the language.

19          Now, I know Tom submitted language already  
20 in the PAN. But I wanted something that maybe would  
21 incorporate everyone's concerns.

22          MS. ROBOWSKI: Yeah.

23          So I thought about it over the lunch break.  
24 And I think in putting together proposed language, my  
25 respectful suggestion would be that we go through a  
26 process similar to what we did with the LTA, where  
27 I'm happy to work with Tom in coming together with  
28 proposed language. Or, alternatively, that I come up

1 with on behalf of CATA, proposed language that can be  
2 vetted by our board and our officer group. And that  
3 that then be considered by this group.

4 I think many, many issues that were raised  
5 today related to postponements, to evidence  
6 submission, are very sensitive topics that really  
7 need to be thoroughly considered. And the language  
8 will have to be quite precise. So I want some time  
9 to draft that language.

10 And I also think it's important that there  
11 be allowed public comment on it. Because these are  
12 things that are really going to heavily impact the  
13 fabric of the property tax system and assessment  
14 appeals board hearings.

15 So my respectful suggestion is that we come  
16 up with a timeline to submit proposed language, and a  
17 plan to further vet and discuss that language with  
18 this working group.

19 MS. COHEN: Okay. It's perfect.

20 Actually, also -- what I was also going to  
21 do is have my staff follow up directly with you, with  
22 Tom, maybe a few other folks. Just to check in with  
23 you.

24 But I appreciate the more thoughtfulness  
25 that you believe the subject matter requires, and I  
26 really appreciate the timeline. So we'll keep  
27 talking.

28 Thank you.

1 MS. ROBOWSKI: Great.

2 MS. COHEN: Mr. Chair, we can continue  
3 moving.

4 MR. VAZQUEZ: Thank you.

5 With that, Ms. Taylor, if you would please  
6 call our next subitem, which I believe is F.

7 MS. TAYLOR: Yes.

8

9 SUBITEM F

10

11 Our next item is subitem F, Possible Issues  
12 for Additional Guidance Regarding Remote AAB  
13 Hearings.

14 Our speakers will be Thomas Parker,  
15 Ernest Dronenburg, Jr., Breann Robowski, and  
16 David Yeung.

17 Our first speaker --

18 MR. VAZQUEZ: Thank you.

19 Oh, I'm sorry. Go ahead. Go with our first  
20 speaker. Go ahead.

21 MS. TAYLOR: Our first speaker will be  
22 Thomas Parker.

23 Are you available?

24 MR. PARKER: I'm right here.

25 Chair Vazquez, Honorable Members of the  
26 Board, I will try and be brief on this point.

27 I had a phone call during the lunch hour --  
28 lunch half-hour with Ms. Robowski, and we discussed

1 and agreed to what she indicated a moment ago, for  
2 the record.

3 As far as possible issues for additional  
4 guidance, I would respectfully offer further language  
5 in the LTA regarding remote hearings on the topics  
6 we've been discussing today. And that was already  
7 essentially mentioned.

8 Additionally, what Mr. McKibben also  
9 mentioned, State Board of Equalization support in  
10 amending Government Code 25105 and 105.5, regarding  
11 the retention and creation of records, that would be  
12 a good way to not spend taxpayer money needlessly in  
13 CACEO's view.

14 And that is also referenced in our prior  
15 letter of I believe September 16th to the State  
16 Board.

17 So that -- those are the possible issues for  
18 additional guidance that the CACEO sees as useful for  
19 additional guidance regarding remote hearings.

20 Thank you.

21 MR. VAZQUEZ: Thank you.

22 MS. TAYLOR: Our next speaker is  
23 Mr. Ernest Dronenburg, Jr.

24 MR. DRONENBURG: Mr. Chairman, Members of  
25 the Board, I don't think I've got anything further to  
26 say. I think we've covered all the issues that  
27 relate to this.

28 And now it's just the hard work of making

1 choices. But I'm sure glad that you are, and not me.

2 So I would thank you for this opportunity,  
3 and suggest go to the next speaker.

4 MR. VAZQUEZ: Thank you.

5 MS. TAYLOR: Our next speaker is  
6 Breann Robowski.

7 MS. ROBOWSKI: Thank you.

8 I think a lot of it has already been  
9 covered.

10 I agree largely with Tom that the LTA should  
11 cover the things that were discussed today.

12 I do think there are a few best practices  
13 that perhaps could be added to the LTA.

14 And maybe what we'll do is we'll add that to  
15 the suggested proposed language that Ms. Cohen has  
16 requested of us. So we'll include some best  
17 practices to be considered there.

18 Being sensitive to the fact that we are  
19 attempting to balance, not only uniformity and  
20 equity, but also flexibility for the counties to be  
21 able to administer their hearings as they see fit.  
22 So we will be sensitive to that fact.

23 But I think if we cover those items, we'll  
24 be well served with BOE guidance.

25 We haven't yet discussed, but we could also  
26 consider perhaps at a later date including as part of  
27 ongoing BOE audits of counties, sort of the practices  
28 that are being used for remote hearings.



1 I think that's heavily dependent on how the  
2 transition goes from where we are today, to what it  
3 looks like six months to a year from now.

4 If remote hearings become a fixture truly in  
5 the property tax system within California, we may  
6 look to the BOE to perform audits, to make sure that  
7 some of the foundational requirements for due process  
8 and otherwise are being met.

9 But I think that's something for a future  
10 discussion.

11 MR. VAZQUEZ: Thank you.

12 MS. TAYLOR: Our next speaker is  
13 Mr. David Yeung.

14 MR. YEUNG: Yes. Good afternoon again.

15 I have truly appreciated everybody's  
16 testimony today. And I've taken copious notes, and  
17 believe we have a good understanding of some of the  
18 issues that are in play, and look forward to the  
19 process of -- of revisiting our LTA.

20 That -- so thank you very much.

21 MR. VAZQUEZ: Thank you.

22 Members, do we have any questions of any of  
23 the speakers so far?

24 I have one -- just one quick one of  
25 Mr. Parker.

26 First of all, thank you, Mr. Parker. But  
27 just a quick clarification.

28 Since LA County has face-to-face interaction

1 among all parties in their virtual hearings now, what  
2 would be the major difference for the in-person  
3 hearings when we restart them?

4 MR. PARKER: I think the major difference  
5 there would be -- well, two -- two differences.

6 We would be holding it -- the hearings back  
7 at the county building on Temple Street, in person,  
8 which is an obvious one. But I'll state it for the  
9 record.

10 And -- and secondly, we would have to  
11 comply, of course, with all the public health orders  
12 that are applicable at the time to the in-person  
13 hearings in Los Angeles.

14 There are still a few of those public health  
15 requirements lurking in Los Angeles County at any  
16 rate from our Public Health Department. And I'm not  
17 going to try and guess five, six months from now what  
18 will or will not be enforced in terms of those  
19 requirements.

20 MR. VAZQUEZ: Okay. Thank you.

21 Let me just see if there's any other Members  
22 with any comments or questions.

23 Seeing none, how about anybody from our  
24 working group?

25 This is your opportunity also to ask any  
26 questions or comments.

27 While we're waiting for that, Ms. Taylor, do  
28 we have any written comments on this?

1 MS. TAYLOR: We do not have any written  
2 comments.

3 MR. VAZQUEZ: Why don't we go ahead and  
4 check with AT&T to see if anybody is on the line.

5 MS. TAYLOR: AT&T moderator, can you let us  
6 know if there's anyone who would like to make a  
7 public comment on this matter.

8 AT&T MODERATOR: Okay.

9 And, once again, if you'd like to make a  
10 public comment, please press one, then zero; one,  
11 zero.

12 And we do not have anyone in queue.

13 MR. VAZQUEZ: Thank you.

14 With that, Ms. Taylor, if you would please  
15 call our subitem G.

16

17 SUBITEM G

18

19 MS. TAYLOR: The final item is subitem G,  
20 Board Wrap Up and Schedule for Next Steps.

21 The speakers for this subitem are  
22 Antonio Vazquez, Chairman, California State Board of  
23 Equalization, District 3; Malia M. Cohen, Member,  
24 California State Board of Equalization, District 2;  
25 Brenda Fleming, Executive Director, California State  
26 Board of Equalization.

27 MR. VAZQUEZ: Thank you.

28 Thank you, first of all, to all who

1 participated in this workgroup, for your tremendous  
2 expertise and valuable input in this recommendation,  
3 including the amount of time you set aside today.

4 You have identified some important issues  
5 that need to be further developed and discussed at  
6 the Board Meeting in October.

7 As the next step, I am asking you to  
8 continue as our workgroup members, and also to submit  
9 in writing to our Executive Director specific  
10 language that you want to be considered in the LTA on  
11 the AAB's authority and discretion over remote  
12 hearings.

13 In the interest of transparency, the ED will  
14 provide copies to all workgroup members and the  
15 Board.

16 While Mr. McKibben has already done this for  
17 the clerks, we will need to hear from CATA and any  
18 other stakeholders.

19 I will ask the Board for a motion directing  
20 the ED to review all the submissions and produce a  
21 draft LTA for the Board and the workgroup to discuss  
22 in October.

23 Before the Board approves any LTA or takes  
24 other action, I think we need to ensure that all  
25 options submitted on each issue are considered and  
26 are -- and are within, hopefully, a consensus.

27 I've ident -- I've identified two issues,  
28 and I'm sure that Member Cohen has more.

1           First, is the clarification of a taxpayer's  
2 due process rights to either a virtual or an  
3 in-person hearing, and what that means.

4           And the second one is time limits for  
5 document submissions.

6           Let me turn to my Co-Chair, Member Cohen,  
7 and see if she has any other things she might want to  
8 use to wrap up or suggestions.

9           MS. COHEN: Yes. Thank you.

10          MR. VAZQUEZ: Member Cohen.

11          MS. COHEN: So first, colleagues, thank you  
12 for participating and sitting through this process,  
13 this hearing.

14          And I really want to acknowledge two sets of  
15 folks; first, the BOE staff. I think they've always  
16 been impeccable. They do a lot of work.

17          I also want to recognize our individual  
18 staff that are also part of this that are shaping the  
19 hearings, that are doing the research, and doing a  
20 lot of the follow up.

21          I wanted to acknowledge Regina Evans and  
22 John Thiella that did a heavy lift on making this  
23 hearing possible.

24          And although I was off camera primarily most  
25 of the hearing, I want to acknowledge that I've been  
26 listening and jotting down notes, as has my staff.

27          And today we heard testimony from our  
28 stakeholders about the guidance that the Board has

1 given regarding remote assessment appeals boards.  
2 And what's interesting about this Board is that you  
3 have folks from different generations.

4 Schaefer is -- likes to tell that he's the  
5 oldest. And he likes to also tell that I am the  
6 youngest. And what's interesting is that I think  
7 between the two of us, the span of years allows us a  
8 very good perspective. A perspective to listen and  
9 to think critically.

10 I am a proponent and support technology. I  
11 see it as an enhancement in increasing transparency.  
12 I see it as an enhancement in increasing  
13 accessibility.

14 And I recognize that there are people that  
15 think like and me, and there are people who don't  
16 think like me.

17 I also recognize that there are some real  
18 adherent challenges, big counties to small counties,  
19 rural, ag, suburban. Not everyone is -- there's no  
20 cookie-cutter approach.

21 And so when I was listening to the  
22 presentations, I heard the pros and the cons. And I  
23 just want to thank everyone for taking time out to be  
24 a part of this discussion.

25 Many people joke and say, "What is the Board  
26 of Equalization?" And I always joke back saying,  
27 "You know about the Board of Equalization or the AAB  
28 when you're in trouble, and you have questions.

1 That's when people become most knowledgeable and  
2 outreach to us."

3 But, nonetheless, in good times and bad  
4 times, I do think it's incumbent upon us to honor the  
5 oath that we took, and also to make sure that we are  
6 providing the fiercest advocacy for all taxpayers,  
7 big and small.

8 So to the presenters, the views, concerns  
9 and the feedback that you've presented here today  
10 will be taken seriously, and will be given serious  
11 considerable -- serious consideration.

12 I -- I will stop there. But I just wanted  
13 to just close this hearing out on a note of sincere  
14 gratitude.

15 I appreciate -- I can see that each  
16 presenter put in a lot of time and effort in making  
17 this presentation. And we are receiving it.

18 And -- and, Mr. Chair, I'll turn the meeting  
19 back to you.

20 Thank you.

21 MR. VAZQUEZ: Thank you.

22 Before I call on our Executive Director, let  
23 me just check with the Members -- other Members if  
24 they have any additional input or comments before I  
25 turn to our Executive Director.

26 Seeing and hearing none, Ms. Fleming, let me  
27 ask you to give us some of your wrap-up thoughts and  
28 comments.

1 MS. FLEMING: Thank you, Chairman Vazquez  
2 and Honorable Members of the Board.

3 First of all, thank you, and all of the  
4 participants who participated at today's hearing.

5 Your input and your feedback in the  
6 discussion have been tremendously helpful to the  
7 Board, to myself, and to my staff, for all of us who  
8 represent a great breadth and depth of talent,  
9 knowledge, and experiences in this property tax  
10 industry.

11 I especially want to thank the  
12 Honorable Ernie Dronenburg, President of California  
13 Assessors' Association, and the San Diego County  
14 Assessor; along with Mr. John McKibben, Committee  
15 Chair of the California Association of Clerks and  
16 Election Officials; and Mr. Tom Parker, Deputy  
17 Counsel for Los Angeles County, for your  
18 participation not just in today's hearing and  
19 discussion, but also in yesterday's meetings with us.  
20 We appreciate your time.

21 I believe today's hearing validated the  
22 Board's critical work and leadership that was  
23 provided to county boards of equalization and  
24 assessment appeals boards during the COVID-19  
25 pandemic.

26 The focus, attention and guidance the Board  
27 provided over the past year ensures the possibility  
28 of remote hearings, while providing taxpayers the



1 opportunity to have their cases adjudicated without  
2 further delay.

3 The Board's work assisted with the  
4 continuity of business, while protecting the health  
5 and welfare of all Californians. We all took that  
6 quite seriously.

7 There have been a number of lessons learned  
8 over this past year, and a lot of different realms as  
9 I know. And we can probably agree in our  
10 professional and personal lives, today's hearing gave  
11 us an opportunity to re-examine a specific area of  
12 lessons learned, and that's this AAB process.

13 So I'd like to, again, thank you all. But  
14 just to note that we look forward to receiving the  
15 additional information so that we can take a closer  
16 examination of your feedback and your input.

17 We'll review it. And as the Board has just  
18 discussed, we'll take a look at that material,  
19 examine it, and incorporate it into a draft, and  
20 share that back with the Board in terms of a proposed  
21 LTA.

22 There are some things that I would like  
23 to -- and as a part of this process, I'd like to  
24 include the opportunity to talk with my staff and vet  
25 it internally so that we can take a look at, not just  
26 what we heard today, but some of the additional and  
27 surrounding issues comparing it to existing law,  
28 other LTAs, so that we are -- have the opportunity to

1 do a comprehensive review in light of what we heard  
2 today.

3 So, again, Members, we can -- Chairman  
4 Vazquez and Members, with your permission, we can  
5 look at presenting that information possibly at the  
6 October meeting, or possibly at the November meeting  
7 if -- if it would give us a little bit more time to  
8 be more robust and thorough in our material.

9 So if it would be at all considered by the  
10 Board, if we could have until November, I think my  
11 staff would appreciate it.

12 Because we've been chatting as we've been  
13 listening, and there's a lot of meat here. So we  
14 would like to have the opportunity to do our best  
15 work on behalf of this topic and the taxpayers that  
16 we are here to support.

17 So, Members, again, thank you for your  
18 leadership in this area.

19 Again, appreciate the guests. It's been a  
20 phenomenal discussion. It's been a great pleasure to  
21 listen to the dialogue.

22 So thank you all for your time and your  
23 attention to this matter.

24 MR. VAZQUEZ: Thank you.

25 Ms. Taylor, do we have any written comments  
26 on this item?

27 MS. TAYLOR: We do not have any written  
28 comments.

1           MR. VAZQUEZ: Can we check with AT&T if  
2 anybody is on the line that maybe wants to give their  
3 thoughts or ideas at this point?

4           MS. TAYLOR: Sure.

5           AT&T moderator, could you let us know if  
6 there's anyone who would like to make a public  
7 comment on this matter.

8           AT&T MODERATOR: Okay.

9           Once again, if you'd like to make a public  
10 comment, please press one, then zero; one, zero.

11          And we do not have anyone queuing up.

12          MR. VAZQUEZ: Thank you.

13          Thank you, Members.

14          Would anyone like to make a motion  
15 authorizing our workgroup members to continue and to  
16 submit in writing to the ED, our Executive Director,  
17 specific language that they want to be considered in  
18 the LTA on the AAB's authority and discretion over  
19 remote hearings?

20          MS. STOWERS: This is Deputy Controller  
21 Stowers.

22          MR. VAZQUEZ: Yes.

23          MS. STOWERS: I'll make that motion. I'll  
24 move it.

25          MR. VAZQUEZ: It's been moved.

26          And is that a second by Member Cohen? Or is  
27 that --

28          MS. COHEN: Just wanted to comment before we

1 go.

2 MR. VAZQUEZ: Sure.

3 MS. COHEN: Just to round out the closure.

4 MR. VAZQUEZ: Go ahead.

5 MS. COHEN: Well, you already heard my thank  
6 yous.

7 I think what I wanted to hear were some of  
8 the issues. So some of the specific issues that we  
9 should address in our October Board Meeting, if that  
10 is possible.

11 How do we address due process rights from  
12 parties?

13 How do we deal with requests for  
14 postponements?

15 How do we deal with reasonable requests for  
16 postponements versus unreasonable requests?

17 Should written waivers be specifically  
18 required?

19 I have a host of other questions of wrap up  
20 that I'd like to be able to provide the Board, just  
21 so that it's in the public record.

22 I just wanted to -- to insert that briefly  
23 before we close out with our vote.

24 But also know that we'll be circling back  
25 with our summary of the meeting to each one of your  
26 offices.

27 Thank you, Mr. Chair.

28 I'm happy to vote now.

1 MR. VAZQUEZ: Thank you.

2 Any other -- oh, Member Gaines.

3 MR. GAINES: Just wanted to clarify that --  
4 I want to make sure I understand it clearly that --  
5 are we going to make edits to the LTA with respect to  
6 Rule 323?

7 MR. VAZQUEZ: We may at the end of the  
8 day.

9 MR. GAINES: Okay. So is that included in  
10 this particular motion?

11 MR. VAZQUEZ: Yes. I mean, my thought was  
12 that -- right now we're going to get people to  
13 submit, specifically the members of the workgroup and  
14 anybody else that's been working with us, which is  
15 the stakeholders, right?

16 And then working with the staff, they'll  
17 create this LTA, that they'll come back to us, and it  
18 sounds like listening to our Executive Director that  
19 it may not be October, it may be November now.

20 But in any event, when it comes back to us,  
21 we all will have an opportunity -- another stab at  
22 it, I guess.

23 MR. GAINES: Okay. That's great. Thank  
24 you.

25 MR. VAZQUEZ: Correct.

26 Unless I'm hearing differently. And I'm  
27 seeing heads nodding. Okay.

28 MS. FLEMING: Yes. Thank you.

1 MR. VAZQUEZ: So with that, Ms. Taylor, if  
2 you could please call the roll.

3 MS. TAYLOR: Yes.

4 The motion on the floor is to authorize our  
5 workgroup members to continue and to submit in  
6 writing to the Executive Director specific language  
7 that they want to be considered in an LTA on the  
8 AAB's authority and discretion over remote hearings.

9 Chairman Vazquez.

10 You're muted, sir.

11 MR. VAZQUEZ: I'm sorry. Aye.

12 MS. TAYLOR: Vice Chair Schaefer.

13 MR. SCHAEFER: Aye.

14 MS. TAYLOR: Member Gaines.

15 MR. GAINES: Aye.

16 MS. TAYLOR: Member Cohen.

17 MS. COHEN: Aye.

18 MS. TAYLOR: Deputy Controller Stowers.

19 MS. STOWERS: Aye.

20 MR. VAZQUEZ: So that's unanimous of all  
21 those present.

22 With that, let me just ask the Members once  
23 again if we have any -- well, you know what, before  
24 we get into that, if there's no further comments from  
25 anyone, we will close this public hearing officially  
26 now.

27 And, Members, do we have any final remarks  
28 for the day?

1           Seeing and hearing none -- oh,  
2 Member Gaines, go ahead before I wrap it up.

3           MR. GAINES: I just wanted to wish my  
4 granddaughter, Everly, a happy second birthday.

5           Thank you.

6           MR. VAZQUEZ: Vice Chair Schaefer.

7           MR. SCHAEFER: Yes. Thank you, Chair.

8           We have a couple birthdays today. We  
9 mentioned Tommy Lasorda yesterday. And actually  
10 today's the actual day. And I mentioned it with  
11 Mr. Parker.

12           Debby Boone, whose dad I've got to know,  
13 Pat Boone, the singer, she's turned 65 today.

14           But what's important about today -- two very  
15 important things, neither one of which of those  
16 birthdays.

17           Today is the anniversary of the  
18 immaculate -- immacu -- Emancipation Proclamation  
19 back in -- it took -- took place on January 1, 1863.  
20 But it was a agreed upon and issued by  
21 President Lincoln on September 22nd, 1962, which is  
22 today's anniversary.

23           And the thing that is most significant today  
24 is we are adjourning in memory of four Californians  
25 that we lost in Kabul since our last meeting, which  
26 was on August 26th.

27           We have Nicole Gee from Sacramento and  
28 Roseville, who is in Ted's district. And he and I

1 have talked about it. She, as I recall, was in her  
2 early 20s, and will never return again.

3 We had three in my district, one was  
4 Corporal Hunter Lopez, 22, whose mom and dad were  
5 both in the Sheriff's Department. His dad was in  
6 charge of Coachella Music Festival for the Sheriff's  
7 Department.

8 And his son who he lost spent three years in  
9 the scouting patrol with the Sheriff's Department,  
10 planning to go join his mom and dad as a full-time  
11 sheriff when he got home from the battles. And that  
12 will never happen.

13 And then we had Kareem Nikoui, 20, who had  
14 sent her [sic] folks a picture of her interacting  
15 with the kids in Kabul just before she was ambushed.

16 Dylan Merola, 20, and is from  
17 Rancho Cucamonga, that's in my district.

18 And then I mentioned of course Nicole Gee  
19 from Ted's district.

20 Fortunately, I think we're going to see  
21 fewer and fewer of this situation. So that's the  
22 shining light.

23 And we continue to serve, and I think it's  
24 our duty to respect and promote those who have given  
25 as they have. And I try to do that, especially when  
26 it's somebody in our district or somebody in our  
27 state.

28 Thank you, Mr. Chairman.



1 MR. VAZQUEZ: Thank you.

2 With that, I just wanted to thank the  
3 Members, the AAB workgroup participants, Ms. Fleming,  
4 staff, for your continuing outstanding work on all  
5 this business we have handled today.

6 And it's my understanding there's a couple  
7 happy birthdays here on the staff.

8 First and foremost we have Patty Lumsden,  
9 happy birthday. I believe it's her 21st birthday.

10 And then we also have Mr. Reno Ursal. He's  
11 with the County-Assessed Property Tax Division.

12 Happy birthday to both of you.

13 Oh, and I understand it was Regina Evans  
14 birthday on Monday.

15 Happy belated birthday.

16 And I would like to adjourn this meeting  
17 once again in memory of all the folks we are still  
18 losing with COVID-19, and excel the thoughts my  
19 Vice Chair also mentioned several other folks in his  
20 district.

21 But the one that jumped out at me today --  
22 and I don't know if any of you -- especially the  
23 Sacramento family -- ever had the opportunity to meet  
24 or come in contact with Scott Lay, who died earlier  
25 this month at their Sacramento home at the age of 48.

26 He worked as an advocate and CEO of the  
27 Community College League of California, where he  
28 advocated tirelessly for community colleges, and

1 fought to make higher education affordable and  
2 accessible for all.

3 But many of the California Capitol community  
4 will most remember Scott for his skill in developing  
5 and sharing digital news, and his passion for  
6 California politics and policy.

7 Scott was a pioneer in sharing digital news,  
8 first through an e-mail digest he cofounded more than  
9 15 years ago called the Roundup, and later through  
10 the Nooner, his publication that reached thousands of  
11 people every day with his insights about California  
12 politics and policy.

13 Utilizing and expanding on those technical  
14 skills, Scott went on to build a free legislative  
15 bill tracking system and campaign contribution  
16 database that surpassed similar databases offered  
17 either at cost, or operated by public agencies.

18 Scott also had a lifelong passion for  
19 raising awareness and money to fight cystic fibrosis.  
20 Which he shared among the Capitol community. He had  
21 suffered with severe asthma as a young boy growing up  
22 in Orange County, and had befriended many children  
23 diagnosed with this cystic fibrosis during his long  
24 stint at the local children's hospital.

25 Scott Lay will be remembered for his  
26 pioneering role he played in bringing information and  
27 awareness to the Capitol community, and for his  
28 generosity and willingness to help others.

1           And with that, oh -- I see a hand from  
2 Member Gaines.

3           Member Gaines, you may have known him.

4           MR. GAINES: I'm sorry, I did not know  
5 Scott. But he had quite a good reputation, and  
6 people followed his newsletter closely.

7           So, yeah. Absolutely want to recognize him  
8 and all the contributions that he made in his life.

9           And I'd be remised not to also mention the  
10 sacrifice made by the Gee family with Nicole's  
11 passing.

12           And thank you, Member Schaefer, for  
13 highlighting that, and the other marines whose lives  
14 were lost.

15           But I'd like to also add that I attended a  
16 memorial service not too long ago for Officer Grewel,  
17 who was on his way to the Caldor Fire, and through a  
18 freak accident on the freeway, a truck passed through  
19 the median and killed him.

20           And he was a young officer from the city of  
21 Galt. He was the first SEEK member of that police  
22 department. And did a wonderful job as an officer,  
23 made his family very proud of his accomplishment.

24           And as you may recall, there were acts of  
25 violent discrimination against SEEKS through some of  
26 our Middle East wars. And so -- in Iraq and  
27 Afghanistan.

28           So I just wanted to offer my condolences and

1 thank the family for his service.

2 Thank you.

3 MR. VAZQUEZ: Thank you for bringing that  
4 up. And sorry to hear the sad news about an officer  
5 like that.

6 With that, if there's no other adjourning  
7 motions, this meeting is adjourned at, I have, like,  
8 2:12.

9 Our next meeting is scheduled for  
10 October 19th, 20th and 21st. So if you could please  
11 hold those three dates.

12 With that, I will be signing off.

13 And thank you, staff, our Executive  
14 Director, and actually all our staff within our  
15 respective districts as well. This was a job well  
16 done.

17 Thank you.

18 MS. FLEMING: Thank you, Members.

19 Thank you, staff.

20 (Whereupon the meeting concluded.)

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1 REPORTER'S CERTIFICATE

2  
3 State of California )  
4 ) ss  
5 County of Sacramento )  
6

7 I, Jillian Sumner, Hearing Reporter for  
8 the California State Board of Equalization, certify  
9 that on September 22, 2021, I recorded verbatim, in  
10 shorthand, to the best of my ability, the  
11 proceedings in the above-entitled hearing; that I  
12 transcribed the shorthand writing into typewriting;  
13 and that the preceding pages 1 through 145 constitute  
14 a complete and accurate transcription of  
15 the shorthand writing.

16  
17 Dated: November 9, 2021  
18

19  
20   
21 -----  
22 JILLIAN SUMNER, CSR #13619  
23 Hearing Reporter  
24  
25  
26  
27  
28