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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
JANUARY 26, 2022

REPORTED BY: Jillian M. Sumner
CSR NO. 13619

1 APPEARING TELEPHONICALLY

2 For the Board of
3 Equalization:

Honorable Malia M. Cohen
Chair

4
5 Honorable Mike Schaefer
Vice Chair

6 Honorable Ted Gaines
First District

7
8 Honorable Antonio Vazquez
Third District

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

12 For the Board of
13 Equalization Staff:

Brenda Fleming
Executive Director

14 Richard Moon
15 Tax Counsel
Legal Department

16 David Yeung
17 Deputy Director
Property Tax Department

18 Cathy Taylor
19 Chief
Board Proceedings Division

20 Scheduled Speakers:

21 Thomas R. Parker
Deputy County Counsel
Los Angeles County

22 Ann Moore
23 Chief Deputy Clerk
San Diego County
24 Board of Supervisors

25 Alina Kasparian
26 Acting Chief
Assessment Appeals Division
Executive Office
27 Los Angeles County Board of
Supervisors
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Scheduled Speakers Continued:

Marcy L. Berkman
Retired Deputy County Counsel
Santa Clara County

Kyreen Gonzalez
Deputy Clerk
Board of Supervisors
Sonoma County

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

Kathy McClellan
Assistant Clerk
Board of Supervisors
Sacramento County

Leslie Morgan
President
California Assessors'
Association
Shasta County Assessor-Recorder

Edward Yen
Assessment Executive Officer
Los Angeles County
Executive Office
Board of Supervisors

Richard J. Ayob
California Alliance of Taxpayer
Advocates
Ajalat, Polley, Ayob, Matarese
& Broege

Scott Donald
Vice President
Marvin F. Poer and Company

Marc A. Aprea
Principal
Aprea & Micheli Associates

Cris K. O'Neall
Shareholder
Greenberg-Traurig

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STATE BOARD OF EQUALIZATION
TELECONFERENCE
JANUARY 26, 2022

---oOo---

MS. COHEN: Good morning, ladies and gentlemen.

I want to welcome you back.

It's January 26th. This is our regularly-scheduled Board of Equalization meeting for 10:00 a.m.

It is 10:01, and we are ready to convene the Board Meeting.

Ms. Taylor, could you please call the roll.

MS. TAYLOR: Certainly.

Chair Cohen.

MS. COHEN: Present.

MS. TAYLOR: Vice Chair Schaefer.

Vice Chair Schaefer.

MR. SCHAEFER: My staff has taken away the muting of my microphone. I've unmuted it now.

I'm present.

MS. TAYLOR: Thank you.

Member Gaines.

MR. SCHAEFER: I don't like you having charge of my --

UNIDENTIFIED PERSON: Is he -- are they waiting for you now?

MS. FLEMING: Vice Chair Schaefer, if we

1 could have you mute your mic, please.

2 Thank you.

3 MS. TAYLOR: Mem -- Member Gaines.

4 MR. GAINES: Present.

5 I said present earlier. I don't know if
6 you --

7 MS. TAYLOR: I don't know. I didn't hear
8 it.

9 Member Vazquez.

10 MR. VAZQUEZ: Present.

11 MS. TAYLOR: Deputy Controller Stowers.

12 MS. STOWERS: Present.

13 MS. FLEMING: Madam Chair, back to you.

14 MS. COHEN: Oh, okay. I didn't know if
15 Ms. Taylor was going to take it back.

16 Okay. Yes. All right. So I just wanted to
17 see if there are any opening remarks.

18 Ms. Taylor, if you could call the first
19 item, and then we will move into the first order of
20 business since a quorum is present.

21 And I just -- just as a reminder to
22 everyone, that all Members and invited guests are
23 simultaneously on a shared, open teleconference
24 platform.

25 So we ask for your patience, those that are
26 calling in on the call line. We need to keep the
27 audio clean, and we need to keep it clear.

28 So we are asking that you speak after each

1 presentation once it has concluded, so that the
2 transcriptionist can clearly hear and properly record
3 the meeting.

4 Colleagues, I just wanted to check in to see
5 if you had any comments before we take up our first
6 order of business.

7 None?

8 Okay. Thank you so much.

9 Ms. Taylor, please call the first item.

10 MS. TAYLOR: Our first order of business --

11 MR. GAINES: Can I interrupt just a moment?

12 MS. COHEN: Yes, you may.

13 MR. GAINES: I'm sorry.

14 But I -- I just wanted to recognize -- now,
15 it's not today, but it is in a couple days. I think
16 it's Friday that Brenda Fleming will be having a
17 birthday. So I just wanted to wish her a happy
18 birthday.

19 MS. FLEMING: Thank you so much. I'm
20 turning 90 tomorrow.

21 Thank you so much for the birthday cheer. I
22 appreciate it.

23 MR. VAZQUEZ: A young 90.

24 MS. FLEMING: Not doing too bad for 90,
25 right?

26 MS. COHEN: Not too bad at all.

27 Well, happy birthday to you, Ms. Fleming.
28 We're excited to celebrate. You've dropped many

1 things on us this week in the last few days, so we
2 will send you off in style. Don't worry.

3 MS. FLEMING: Thank you, Madam Chair.

4 MS. COHEN: So thank you for that reminder,
5 Senator Gaines. It's always important to remember
6 the humanity of the work that we're doing, and the
7 people that we serve and that we work with. So I
8 appreciate those comments.

9 All right. So let's continue going into the
10 first item on the agenda.

11 Ms. Taylor.

12 MS. TAYLOR: All right.

13 Our first order of business is an
14 announcement regarding the public teleconference
15 participation.

16 Good morning and thank you for joining
17 today's Board of Equalization Meeting via
18 teleconference.

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

21 As you may know from our Public Agenda
22 Notice and our website, we have requested that
23 individuals who wish to make a public comment fill
24 out the "public comment" submission form found on our
25 "additional information" web page in advance of
26 today's meeting; or, alternatively, participate in
27 today's meeting by providing your public comment
28 live.

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

6 After all known public commenters have been
7 called, the operator will also provide public comment
8 instructions to the individuals participating via
9 teleconference.

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

14 When giving a public comment, please limit
15 your remarks to three minutes.

16 We ask that everyone who is not intending to
17 make a public comment, please mute their line or
18 minimize background noise.

19 If there are technical difficulties when we
20 are in the public comment portion of our meeting, we
21 will do our best to read submitted comments into the
22 record at appropriate times.

23 Thank you for your patience and
24 understanding.

25 MS. COHEN: All right.

26 Thank you, Ms. Taylor.

27 I want to thank the Work Group members, my
28 fellow Cochair, Member Vazquez, Board Members,

1 colleagues, of course the Executive Director, and the
2 Board of Equalization Executive Team, all the
3 stakeholders, and the members of the public for their
4 hard work and their important input on the issue of
5 remote assessment appeals board.

6 And from the start, this Work Group was
7 established to address the impacts of COVID-19, and
8 provide guidance to local assessment appeals board.

9 The health and safety of taxpayers and all
10 AAB team members remains our No. 1 priority in
11 providing guidance to the remote hearings.

12 Another significant priority is to ensure
13 the due process rights of all parties, making sure
14 that they are preserved, regardless of an in-person
15 meeting or a remote meeting.

16 So we are looking forward to the
17 presentation today by the Executive Director on the
18 proposed LTA that reflects the consensus of the
19 Work Group.

20 We are also looking forward to receiving the
21 evaluation of the proposed LTA by the Work Group
22 members.

23 We've reached out -- we've reached consensus
24 on many issues, but there are still several
25 unresolved differences that remain among the
26 Work Group participants. And that's okay. We will
27 continue to work together to work through them.

28 I'm confident that we will make progress in

1 the work -- progress in the work before us, and
2 provide an opportunity for the Work Group
3 participants to address some of the unresolved
4 matters.

5 And so, with that said, colleagues, before I
6 proceed to the agenda, are there any opening remarks
7 from the Board Members?

8 And at first I'd like to pivot and start
9 with the Cochair Member Vazquez.

10 MR. VAZQUEZ: Yes.

11 Thank you, Madam Chair. And thank you for
12 all your work as well.

13 And I'd just like to thank all the staff.
14 And specifically all the stakeholders that have
15 participated with us over this period of time.

16 Because I know it was difficult. Especially
17 given, you know, the restrictions we've had with
18 COVID.

19 But I know many of you had to block off time
20 from your schedules. Really appreciate that.

21 So I just want to echo the same support and
22 thoughts that our Chair just mentioned.

23 And also I just wanted to thank our staff,
24 not only with -- within our -- both districts -- both
25 District 3 and 2, but also with the BOE staff, to get
26 us to this point.

27 And looking forward to hopefully coming up
28 with some consensus on most of these items. I know

1 there's still some issues we still need to work out.
2 But looking forward to the discussion that will take
3 place shortly.

4 Thank you.

5 MS. COHEN: All right. Well, thank you.

6 Colleagues, is there anyone else who would
7 like to make any remarks?

8 I don't see any hands.

9 Okay. So before we proceed, I want to
10 clarify for the public and the Work Group
11 participants our agenda for the day.

12 First, we will -- we will receive a
13 presentation from the Executive Director and other
14 Executive Team Members on the proposed LTA.

15 Next, we will receive a presentation from
16 the Executive Director on any communication received
17 related to the proposed LTA.

18 Then, followed by received comments and
19 feedback from the taxpayer representatives and the
20 counties.

21 And then we will follow that up with an
22 opportunity for Work Group participants to address
23 any nonconsensus items, with the goal of resolving
24 these items.

25 Finally, we will provide an opportunity for
26 comments and feedback about additional guidance
27 needed.

28 And I trust this delineated process, which

1 consists -- which is consistent with our agenda
2 today, will -- will assist us in having a productive
3 meeting.

4 So, colleagues, with that said, let's
5 proceed with today's agenda.

6 Ms. Taylor, please proceed.

7

8 **ITEM M2; SUBITEM A**

9

10 MS. TAYLOR: Thank you.

11 The first agenda item is M2; Update: Impact
12 of Public Calamities on Property Tax Administration:
13 County Boards of Equalization/Assessment Appeals
14 Boards (AAB) Remote Hearings.

15 Our first subitem is A; Report on proposed
16 LTA based on consensus language established by the
17 Work Group at the December -- the November 2021
18 Board Meeting.

19 The speakers are Brenda Fleming, Executive
20 Director, California State Board of Equalization;
21 David Yeung, Deputy Director, Property Tax
22 Department, California State Board of Equalization;
23 Richard Moon, Tax Counsel, California State Board of
24 Equalization.

25 MS. FLEMING: Thank you, Ms. Taylor.

26 Thank you.

27 Good morning, Members and Honorable
28 Chair Cohen, and Members and our invited guests.

1 First of all, thank you all Members, first,
2 for your leadership in this area, and really moving
3 us forward to try to do our role in attributing to
4 the success of our AAB hearings during these pretty
5 challenging times.

6 Today our presentation of the LTA is
7 mentioned on the consensus items. And some of the
8 language where staff are asked to kind of revise it a
9 bit more is going to be presented to you from
10 Mr. Yeung and Mr. Moon. And they're going to walk
11 you through what we've accomplished so far.

12 I think the plan for today after hearing
13 these comments is just to hear them. And then as a
14 Chair facilitates with the discussion, we'll have the
15 comments come on throughout the remainder of the
16 discussion.

17 That said, I won't delay you further.

18 Mr. Yeung, if you're prepared --

19 MR. YEUNG: Yes.

20 MS. FLEMING: Thank you.

21 MR. YEUNG: Thank you, Ms. -- thank you,
22 Ms. Fleming.

23 Good morning, Chair Cohen and Honorable
24 Members of the Board.

25 David Yeung here, Deputy Director of the
26 Property Tax Department.

27 So I will present our redraft of our LTA on
28 guidance of our remote hearings as -- as it is

1 impacted by COVID-19.

2 So as already mentioned, in November -- in
3 November of last year, we had a meeting. And staff
4 was asked to redraft our -- our LTA on that. And
5 that is LTA 2021-002.

6 So I used that as a starting point in -- in
7 order to incorporate all the components that were,
8 one, consensus items. They were incorporated in
9 an -- in basically an underlining.

10 The items that were -- the items that were
11 struck out were -- that were deleted were denoted in
12 strike out.

13 And then there were four items that were
14 consensus items. And there was one item that was a
15 consensus in concept, but staff was asked to redraft
16 it for clarity. And so that was actually put in in
17 italics.

18 So with that, if -- if it pleases the Board,
19 I will go ahead and give a brief run through, page by
20 page, as to what exactly we did.

21 So I apologize for not being able to pull
22 this up on -- on the screen. But I will go through
23 each page and -- and highlight the areas where we did
24 make changes.

25 So the very first page on our draft that is
26 available. if you click on M2a, that draft should be
27 available to you.

28 We did take one liberty there. And we added

1 on the "note" portion in about the center of the
2 page, we added this current draft at the last LTA
3 draft that this actually -- if adopted, this draft
4 supercedes our last one. And that is the LTA
5 2021-002. And that was published in January 13th of
6 2021.

7 So if -- if everything is moved forward,
8 then this will also supercede that.

9 The next item that we did change was a
10 consensus item. If you will be so kind as to
11 change -- look on page 2 under the "Rights of Hearing
12 Participants."

13 The language there basically represents the
14 consensus item for that -- for that -- for that
15 topic.

16 So we -- we -- we struck out certain
17 portions of that, and included the language that was
18 agreed to.

19 So for -- for brevity's sake, I will not
20 read the whole paragraph unless you want me to.

21 So that -- that is verbatim the consensus
22 item that was agreed to in November.

23 The next paragraph, if you look on -- on
24 page 2, there is -- the paragraph that begins "The
25 appeals board," that is a redraft of an item that had
26 consensus in -- in concept, but not -- but we were
27 asked to rewrite that language.

28 Since that is new language that staff wrote,

1 I will go ahead and read that one. It is:

2 The appeals board may also grant a good
3 cause -- good cause postponement for health concerns
4 stemming from COVID-19 -- from the COVID-19 pandemic
5 if the applicant provides a written agreement to
6 extend and toll indefinitely the two-year limitation
7 period provided in rev -- RTC Section 1604, subject
8 to termination by 120-days written notice by the
9 applicant.

10 New sentence:

11 Any postponement request which does not
12 procedurally comply with Rule 323 (both of right and
13 discretionary) need not be granted by the appeals
14 board.

15 So that is -- that is the staff language.

16 Moving on, the last paragraph under "Rights
17 of Hearing Participants" and underlined is actually
18 the agreed-to language verbatim, with the exception
19 of one addition that staff put in there for clarity
20 under HIPAA.

21 Staff actually spelt out that HIPAA is the
22 Health Insurance Portability and Accountability Act.
23 So we -- since that was not mentioned earlier as
24 an -- we -- we inserted that in there. But other
25 than that, it is verbatim.

26 Moving on to page 3, the other agreed-to
27 item under the document submission. It is on the
28 upper one-third of that page.

1 There is striked-out language. We struck
2 out the word "county" and inserted "appeals board."
3 And that is done twice there.

4 And that is indeed a consensus item. It is
5 incorporated in -- incorporated in total in there.

6 Moving on to page 4 under "Scheduling
7 Efficiencies and Notices," staff inserted the
8 agreed-to language about two-thirds of the way down.
9 It is a paragraph. It begins with "Counties are
10 encouraged to develop written protocols and
11 procedures."

12 Once again, that was consensus language, and
13 staff placed it in -- in our revised LTA verbatim as
14 adopted.

15 Moving on to page 5 under the heading of
16 "Information Requests." There is strike-out language
17 under the first paragraph.

18 "Clerks of the appeals board should deny
19 applicants that," that portion was struck out. And
20 that is, once again, consensus language from
21 November.

22 We move down to the third paragraph under
23 "Information Requests."

24 Once again, strike out for language that was
25 agreed to, to be removed. And underlined for
26 language that was agreed to, to be inserted.

27 So that is the draft that is before you.
28 The items that we did not have consensus, as

1 directed, staff did not include any revision to that
2 language.

3 And the rest of the LTA remains as drafted
4 and published in January 2021.

5 MS. COHEN: Thank you.

6 MR. YEUNG: Of course.

7 I'm available for any questions you may
8 have.

9 MS. COHEN: Colleagues, are there any
10 questions for Mr. Yeung?

11 All right. Mr. Yeung, I don't see any.
12 Thank you for your presentation.

13 MR. YEUNG: Of course.

14 MS. COHEN: We can go on to Mr. Moon.

15 MR. MOON: Hello, Members of the Board.
16 Richard Moon with the Legal Department.

17 I actually don't have anything to add to
18 Mr. Yeung's presentation. Only that we are happy to
19 continue to help the Work Group in whatever way we
20 can, as directed by the Board and the Executive
21 Director.

22 So thank you.

23 MS. COHEN: All right. Great. Thank you.
24 Let's see -- Ms. Taylor.

25 MS. TAYLOR: Yes, Chairman.

26 MS. COHEN: Would you call the next -- I
27 think the next subitem.

28 MS. TAYLOR: Yes.

1 I think we do need to take public comment.

2 MS. COHEN: Oh, yes. Okay. Thank you.

3 MS. TAYLOR: AT&T moderator, please let us
4 know if there's anyone on the line who would like to
5 make a public comment regarding this matter.

6 AT&T MODERATOR: Okay.

7 Ladies and gentlemen, if you would like to
8 make a public comment, please press one, then zero.

9 Once again, please press one, zero.

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

11 MS. COHEN: All right.

12 Thank you very much.

13 Now let's --

14

15 **SUBITEM B**

16

17 MS. TAYLOR: Our next --

18 Our next subitem is B, Report on
19 Communications Received Regarding the Proposed LTA.

20 The speaker is Brenda Fleming, Executive
21 Director, California State Board of Equalization.

22 MS. FLEMING: Thank you, Ms. Taylor.

23 Members, today we have received three
24 submissions since the November 2021 meeting.

25 We have received letters dated
26 January 21st, 2022 and January 25th, 2022 from the
27 Clerks, the CACEO, and a letter dated
28 January 25th, 2022 from CATA.

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I believe all submissions have been attached to today's agenda, and have been made available to you for today's discussion.

That concludes this portion of my presentation, Members.

Thank you.

MS. COHEN: All right.

Colleagues, do we have any questions or comments?

All right. Work Group members, do you guys have any questions or comments for Ms. Fleming?

Okay. Seeing none, Ms. Taylor, do we have any public comment on this item?

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

AT&T moderator, please let us know if there's anyone on the line who would like to make a public comment regarding this matter.

AT&T MODERATOR: Okay.

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

And we have no one in queue at this time.

MS. COHEN: All right. Thank you very much.

Ms. Taylor, let's call the next subitem.

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Mr. O'Neall, welcome.

The floor is yours.

MR. O'NEALL: Thank you.

And before I start, let me just say, my -- your reception of me might be a bit glitchy. If need be, I may have to turn off my video in order for you to hear me.

Would you let me know if you're not hearing everything I'm saying?

MS. COHEN: Certainly, we will. Thank you.

MR. O'NEALL: So thank you for the time this morning to address the draft LTA that was issued last week.

We have spent some time studying this as a group, CATA has, and in particular our Work Group has.

We are in agreement with almost everything that is here in the draft that was issued last week. And the only area that there continues to be a little bit of concern about is on page 2, the paragraph or the section called "Rights of Hearing Participants." Which has been an issue all along the way.

In fact, we are satisfied with almost all the language in this portion.

There is one item which -- that we've had some discussion about. In the first paragraph under that heading "Rights of Hearing Participants" on page 2 of the draft LTA, the fourth line carrying

1 over to the fifth line, the words "as a general
2 matter."

3 Now, I have discussed with Mr. Aprea.
4 Apparently he and another CATA representative in
5 November were in agreement with this language.

6 And at the risk of throwing Mr. Aprea a
7 little bit under the bus here, we're a little
8 concerned. Because language such as "a general
9 matter," would mean that there could be exceptions to
10 the rule.

11 And we would -- we would ask that the Board
12 consider whether the words "as a general matter" in
13 that paragraph should be removed. That would make
14 the sentence much more direct.

15 And I'm not sure it's really necessary.
16 We're not sure it's really necessary to have "as a
17 general matter" in there.

18 Regarding the rest of the language in that
19 section, and in the rest of the draft LTA, we are
20 satisfied with the way it's been presented by
21 Mr. Yeung.

22 We believe this is a good presentation, a
23 fair presentation of what needs to occur with regard
24 to remote hearings.

25 Before I -- I turn the matter over to maybe
26 another one of my colleagues, a couple other items I
27 would like to bring up.

28 One is we're aware of the two letters that

1 the CACEO issued on the 21st and the 25th of this
2 month.

3 As you know from our letter, CATA's letter
4 yesterday, we have a lot of disagreement with the
5 proposed language that was in the CACEO's
6 January 21st letter.

7 However, we think it's possible that the
8 CACEO may have retracted that letter when they issued
9 a letter yesterday with -- which is much shorter and
10 has only a few items.

11 And if we should get into a discussion of
12 the January 21st CACEO letter, CATA would like to
13 reserve some time to discuss that letter at length.

14 But assuming that letter has been retracted,
15 and focusing only on the letter that the CACEO issued
16 yesterday, there are two -- two additions or changes
17 that the CACEO is recommending here. One of them is
18 to the "Rights of Hearing Participants" section, and
19 that's on page 2.

20 MS. COHEN: Mr. O'Neall.

21 MR. O'NEALL: Yes.

22 MS. COHEN: We're -- we're actually starting
23 with the positive side of things, Mr. O'Neall, where
24 we have consensus.

25 MR. O'NEALL: Okay.

26 MS. COHEN: There is a specific time on the
27 agenda for where we don't have consensus.

28 MR. O'NEALL: Okay.

1 MS. COHEN: And so I was wondering, maybe we
2 could either pivot to your remarks where there is
3 consensus, or -- and -- but we will certainly hear --
4 hear you out on areas that we need to work on.

5 Is that fair?

6 MR. O'NEALL: Yeah, that's -- that's very
7 fair, Madam Chair.

8 And in that regard, we're going to disagree
9 with the language in that letter.

10 So as far as where there's consensus, we
11 are -- we are in support of the draft LTA as issued
12 last week and reported by Mr. Yeung, with the
13 exception that we -- we believe the wording "as a
14 general matter" in that paragraph on page 2, in the
15 middle of that page 2, should be removed.

16 Otherwise, we're in agreement with all the
17 other language, all the other changes, and all of the
18 other wording.

19 MS. COHEN: See, now wasn't that easy?

20 Let's start with easy first, and then we'll
21 get into the meaty, more substance stuff.

22 And so for the other speakers, just moving
23 forward, we want to hear where we do have consensus,
24 so that we can have it on the record.

25 Okay. Thank you, Mr. O'Neall.

26 Does that conclude your remarks?

27 MR. O'NEALL: That concludes my remarks.

28 And I believe that concludes the remarks

1 of -- by CATA.

2 MS. COHEN: Okay. Great.

3 Next speaker, who is our next speaker?

4 Mr. Ayooob, is that you?

5 MR. AYOOB: Yes.

6 Mr. O'Neall covered everything, Madam Chair.

7 MS. COHEN: Okay.

8 MR. AYOOB: We were -- we had the, you know,
9 two or three of us are here because of what we were
10 looking at in the January 21st letter.

11 Now that there's been a substantial
12 retrenching of that position by the CACEO, I think
13 Mr. O'Neall covered all we need to cover at this
14 point.

15 MS. COHEN: Okay.

16 And, Mr. O'Neall, correct me if I'm wrong,
17 you were speaking on behalf of all CATA, so I don't
18 need to pivot back to Marc Aperia.

19 MR. O'NEALL: That is correct.

20 MS. COHEN: Okay. All right. Great to
21 know.

22 All right. So forgive me, I don't have an
23 updated list of speakers. I'm not sure who to call
24 on next.

25 So if you're a speaker, just go ahead and
26 jump right on in.

27 MS. TAYLOR: Chair Cohen, this is
28 Ms. Taylor.

1 The speakers that I called, that is who was
2 planned for this Subitem C. So you can open it to
3 the rest of the group should you decide.

4 MS. COHEN: All right. Let's -- let's do
5 that.

6 Let's open it up to the rest of the group.
7 See if there's any comments from any of the
8 Work Group members.

9 Any colleagues, any comments?

10 I didn't think so. This is -- this is the
11 easy part.

12 So let's go ahead and pivot and maybe take
13 some public comment.

14 MS. TAYLOR: Certainly.

15 AT&T moderator, please let us know if
16 there's anyone who is on the line who would like to
17 make a public comment regarding this matter.

18 AT&T MODERATOR: Okay.

19 If you would like to make a public comment,
20 please press one, then zero; one, zero.

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

22 MS. COHEN: Okay. Great. Thank you.

23 Ms. Taylor, could you please call the
24 next --

25 MS. TAYLOR: The next -- yes.

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1 MS. KASPARIAN: Thank you so much.

2 Good morning.

3 Good morning, Chair Cohen and Members of the
4 Board.

5 First, I would like to thank the Board for
6 giving us the opportunity, of course, to participate
7 in these meaningful, productive discussions we've had
8 with regards to the LTA, and for allowing us to share
9 our perspective on some of the impacts that the LTA
10 has had on AABs in particular.

11 And, of course, thank all the Executive
12 staff for all the hard work. I know we've had many,
13 many revisions and drafts of this LTA, and I know it
14 can't be easy. So thank you guys for all of that.

15 I'm also thankful to John and Tom for, you
16 know, coordinating all of this through CACEO. Though
17 it's been tough, and we've come together, I think
18 with the willingness to compromise on some of the
19 language, and in an effort to kind of streamline this
20 whole process.

21 So thank you to you both as well.

22 With that said, I do have some points of
23 perspective I'd like to make on behalf of LA County.

24 And I -- I do want to highlight that, first,
25 LA County has not -- the Board of Supervisors
26 meetings have not resumed yet in person, and neither
27 have assessment appeals boards hearings. So we've
28 solely relied on remote hearings to conduct business.

1 You know, I also want to point out that, you
2 know, I think we've stated time and time again that
3 we are in no way here for a one-size-fits-all
4 approach. I think that's unrealistic.

5 And that we have a willingness -- we're more
6 than willing, actually, to provide taxpayers with the
7 hearing platform of their request, you know, whether
8 it's in person or -- or remote. We believe that due
9 process being afforded in either -- either of those
10 platforms.

11 So, again, we have been accommodating any
12 requests for in-person hearings until -- once we
13 resume in-person hearings, and are in no way forcing
14 those who -- to continue with remote hearings.

15 I do want to also point out some fun facts.
16 You know, out of the 20 -- approximate 26,000-some
17 cases that we've scheduled since we began with remote
18 hearings, which is an increase from any other year
19 that we've ever scheduled using in-person hearings,
20 only two percent of our appeals -- of those
21 applicants requested in-person hearings. Of which,
22 90 percent were made from tax agents.

23 So a lot of the taxpayer feedback that we've
24 received has actually been quite positive. Of
25 course, you're going to have a handful who -- who
26 prefer in person.

27 But the feedback that we've received is that
28 they prefer not to drive downtown. You know,

1 traffic, of course, especially in LA County. Saving
2 on gas and parking.

3 And many have expressed that the remote
4 hearing platform has actually been less intimidating,
5 especially to our, you know, taxpayers who are
6 mom-and-pop, and represent themselves, and are not
7 very familiar with this process.

8 So we've been very happy and pleased to, of
9 course, serve our taxpayers and our constituents.

10 Another thing I want to provide, you know,
11 to include, I think we've shared previously is any
12 taxpayer who has requested in person or has needed
13 accommodation, we've also made that accessible
14 through one of our computer rooms we have here, where
15 we've brought them in to conduct the remote hearing
16 if they don't have access to the technology.

17 So that's been -- we've received pretty good
18 feedback about that as well. We're happy about that.

19 LA County also has approximately about
20 40,000 open appeals. And based on historical data,
21 this is not unusual. And definitely not something
22 that we -- we would say would be resolved overnight.

23 The R&T code change that allowed us to, you
24 know, run as many assessment appeals boards as
25 necessary has helped us since we've expanded the
26 number of hearings that we're running.

27 Previously, we were running about
28 three-to-four hearing boards. But on average, when I

1 checked data, it was usually about three. We are now
2 running about six hearings. And that's solely been
3 due to remote hearings, because of the flexibility.

4 We have limited space here, limited hearing
5 rooms. And a lot of resources and staffing that
6 we've had to bring in, you know, to bring in to
7 conduct these hearings. And telework and remote
8 hearings has definitely helped with that.

9 Our goal is to eventually run 10 hearings,
10 so that we may, you know, facilitate this whole
11 process, and ultimately afford due process to
12 taxpayers, which is giving them the timely hearing
13 that they deserve.

14 Another thing I would like to point out
15 is --

16 MS. COHEN: Excuse me, Ms. --

17 MS. KASPARIAN: Yes.

18 MS. COHEN: -- Kasparian.

19 MS. KASPARIAN: Yes.

20 MS. COHEN: The testimony during this time
21 should be just limited to the proposed LTA.

22 MS. KASPARIAN: Okay.

23 MS. COHEN: There'll be other times for you
24 to go on in other subject matters.

25 MS. KASPARIAN: Okay.

26 MS. COHEN: We need all the Work Group
27 participants just to limit their current testimony to
28 the proposed LTA.

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MS. KASPARIAN: Okay.

MS. COHEN: Thank you.

MS. KASPARIAN: Thank you so much.

All right. I think that's pretty much -- I mean, we're just happy to work together to come up with some -- the consensus language. So I just wanted to say thank you for that.

MS. COHEN: All right. I appreciate that. Thank you.

There'll be a -- there's another point and time on the agenda for us to move forward --

MS. KASPARIAN: Okay.

MS. COHEN: -- with other items.

MS. KASPARIAN: Thank you so much.

MS. COHEN: Yep. Absolutely.

So with that, let's call Mr. Thomas Parker.

MR. PARKER: Good morning, Madam Chair and Honorable Members of the Board of Equalization.

I am the representative today in lieu of John McKibben, representing the CACEO, as well as answering any legal questions that may come up during the various discussions today.

On behalf of the CACEO, I wish to thank the State Board and its staff for its hard work and its important attention to the issues to try and resolve them.

The CACEO has, of course, reviewed the proposed LTA. We agree with the consensus points as

1 set forth in the November 2021 memorandum put out by
2 Chair Cohen and Work Group Cochair Vazquez.

3 At the appropriate time, we would like to
4 offer some minor clarification or tightening language
5 that we believe is consistent with the consensus
6 points as stated by the State Board of Equalization.

7 And I would also like to make clear, as
8 Ms. Kasparian referred to a moment ago, it took very
9 serious consideration of the CACEO membership to
10 reach the consensus position that is now adopted in
11 our January 25th, 2022 letter.

12 We did so in the spirit of attempting to
13 resolve these issues in a reasonable way. And we
14 hope that the State Board will take our compromised
15 position in that light.

16 I will speak at another point in time on the
17 exact language differences.

18 Thank you very much.

19 MS. COHEN: Appreciate it. Thank you.

20 Next speaker is Ms. Ann Moore.

21 MS. MOORE: Sorry. You'll have to forgive
22 me. I'm in the office where we have to wear masks
23 most of the time still.

24 I -- I would like to echo what everyone else
25 has said about the gratitude towards everybody who's
26 worked through this. I know it's been really
27 challenging.

28 And I would like to thank my fellow members

1 of CACEO as well, because, echoing Tom's point, we
2 have such a wide variety of counties with different
3 needs.

4 And so we took it very seriously making sure
5 that what, you know, we agreed to represent the needs
6 of all the different counties. So I would just like
7 to note how carefully we have considered this before
8 coming to agree on these consensus points.

9 But we do want to work together to make --
10 to ensure that the language meets everyone's needs.

11 So thank you.

12 MS. COHEN: Thank you.

13 Next speaker is Ms. Marcy Berkman.

14 Ms. Marcy Berkman.

15 MS. BERKMAN: Hi. Thank you.

16 Sorry, I'm getting a message that video is
17 not supported by this browser.

18 MS. COHEN: That's okay. We can hear you,
19 Marcy.

20 MS. BERKMAN: So I am appearing by voice --
21 voice only.

22 I appreciate all the Board's hard work over
23 the last many months on the LTA and throughout the
24 pandemic on this.

25 I'm in agreement with the LTA.

26 There is one holdover place in the beginning
27 of the "Taxpayers Rights" of the "Participants
28 Rights" section where the word "taxpayer" was used.

1 That should be "participants."

2 And I believe that's just a typographical
3 carryover from the initial LTA last year.

4 But both the assessor and the taxpayer have
5 equal due process rights before their Board. They're
6 both participants before the boards. So I would just
7 suggest that one word change in that one place.

8 Thank you.

9 MS. COHEN: Thank you.

10 Kathy McClellan.

11 Kathy.

12 MS. McCLELLAN: Sorry. I was turning on my
13 video.

14 Thank you, Chair Cohen and Members of the
15 Board for allowing me to be a part of the
16 conversation, allowing Sacramento County to
17 participate.

18 I appreciate all the hard work and everyone
19 working together to try to come to a consensus on all
20 items. I know we're making a lot of progress as time
21 goes by.

22 And I don't have anything really to add at
23 this point concerning this. But I just wanted to say
24 thank you, and I believe we're making progress and
25 look forward to full consensus soon.

26 MS. COHEN: Perfect.

27 Thank you.

28 Kyreen Gonzalez.

1 MS. GONZALEZ: Good morning.

2 Thank you, Chair Cohen and Members.

3 I do very much appreciate you making the
4 time to speak with us today. I will work on being
5 brief.

6 We, as a Work Group, have worked very, very
7 hard at reviewing the LTA and revised language. And
8 there are only two nonconsensus items. The rest of
9 the LTA we have come to consensus on.

10 The one that we have not --

11 MS. COHEN: Ms. Gonzalez.

12 MS. GONZALEZ: Yes.

13 MS. COHEN: We're only gonna -- we're only
14 taking the consensus as this time. We'll --

15 MS. KASPARIAN: Oh, I thought this was
16 nonconsensus. I appreciate it.

17 MS. COHEN: We will hear -- we'll hear
18 nonconsensus shortly.

19 Okay. So let's see, we've got the
20 Hon. Leslie Morgan next.

21 MS. MORGAN: Good morning, Chair, Members of
22 the Board.

23 I guess the best thing I would say here is
24 as -- the Association's very appreciative of the
25 efforts going into this.

26 You know, the reminder is, is we're all
27 elected by our constituents, and we all have that
28 understanding of what our -- our county's need --

1 needs are.

2 Obviously I'm much different than LA County.
3 So when the Board, and on this, were working towards
4 getting a consistent process put in place, and yet
5 for the overall oversight of it, rather than the
6 individual needs of each particular county. So this
7 has been a good example of us coming together on
8 that.

9 The assessors' focus has been on how it lays
10 out maintaining the process of that appeals board.
11 And for us, most of our communications take place
12 outside of the appeals board. The majority of them
13 get settled without being part of the appeals board.

14 So, you know, we focus on those areas where
15 this is about how we navigate the sharing of
16 information between the boards. And so far this has
17 been a good process with all the participants coming
18 together

19 I know there are a couple of areas where,
20 you know, there has been, I guess, some slight
21 disagreements.

22 But I'd just like to focus you all on the
23 fact that we're all representing our taxpayers.
24 We're all trying to build up the effort to keep
25 communication going with our taxpayers, and how best
26 to allow those individual taxpayers or their agents
27 to present information in the platform where we might
28 have disagreements still about the overall value.

1 So overall I'd say thank you to everybody
2 involved. And if there's more discussion on -- on
3 any of these remaining issues, you know, we can speak
4 up then.

5 MS. COHEN: Great. Thank you.

6 All right. And last we have
7 Hon. Ernest Dronenburg, Jr.

8 MR. DRONENBURG: I hate to be last. But
9 this will be the last time you hear me today.

10 Leslie and I have discussed this. And
11 actually my -- we want the Assessor's president to
12 speak for us.

13 So even though my name was there, Leslie
14 makes the comments for the Association. So -- and --

15 MS. COHEN: Completely understood and
16 understand that.

17 Thank you.

18 Okay. Well, thank you to the presenters.

19 Colleagues, do you have any questions, any
20 follow up or comments on the issue?

21 No?

22 Pretty straightforward.

23 All right. Ms. Taylor, do we have any
24 public comment on this issue?

25 MS. TAYLOR: We do not have any written
26 comments, but I'll reach out to the moderator.

27 AT&T moderator, please let us know if there
28 is anyone on the line who would like to make a public

1 comment regarding this matter.

2 AT&T MODERATOR: Okay.

3 If you would like to make a public comment,
4 please press one, then zero at this time; one, zero.

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

6 MS. COHEN: No one in queue.

7 Okay. Great. Thank you very much.

8 Ms. Taylor, could you please call Subitem E.

9 MS. TAYLOR: Certainly.

10 Subitem E is Follow-up on the Impact of
11 Possible Transition Plans for In-Person AAB Hearings.

12 We will use this agenda to address
13 nonconsensus matters from the prior Work Group
14 meeting.

15 Although there are -- some of the Work Group
16 participants' names may not be listed, their
17 organizations are listed. And feel free to comment
18 to ensure a robust and meaningful dialogue.

19 The speakers on this subitem are
20 Thomas Parker, Deputy County Counsel, Los Angeles
21 County, on behalf of the Los Angeles County
22 Assessment Appeals Board and CACEO;
23 Hon. Ernest Dronenburg, Jr., San Diego County
24 Assessor-Recorder-Clerk; Marc Aprea, Principal,
25 Aprea & Micheli Associates, on behalf of CATA;
26 Richard Ayoob, Partner, Ajalat, Polley, Ayoob,
27 Matarese and Broege, on behalf of CATA; Cris O'Neall,
28 Shareholder, Greenberg-Traurig, on behalf of CATA;

1 Scott Donald, Vice President, Marvin F. Poer and
2 Company, on behalf of CATA; David Yeung,
3 Deputy Director, Property Tax Department,
4 California State Board of Equalization.

5 MS. COHEN: Ms. Taylor, can you just excuse
6 me just for a second, please?

7 I -- there is something that I need to board
8 out. At this time, I'd like to receive a motion from
9 you.

10 My apologies. My notes are all not
11 together.

12 So, colleagues, I'd like to receive a motion
13 from the Board on the proposed LTA so we can accept
14 this portion of it.

15 It's -- there is consensus, and so that we
16 can continue to move forward.

17 Is there a motion on this?

18 MR. VAZQUEZ: So moved.

19 MS. COHEN: Thank you very much. I
20 appreciate that.

21 MR. GAINES: Second.

22 MS. COHEN: Thank you very much. I
23 appreciate the second.

24 Ms. Taylor, could you please call the
25 roll.

26 MS. TAYLOR: Certainly.

27 The motion on the floor is to accept the LTA
28 as presented.

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Chair Cohen
MS. COHEN: Aye.
MS. TAYLOR: Vice Chair Schaefer.
MR. SCHAEFER: Aye.
MS. TAYLOR: Member Gaines.
MR. GAINES: Aye.
MS. TAYLOR: Member Vazquez.
MR. VAZQUEZ: Aye.
MS. TAYLOR: Deputy Controller Stowers.
MS. STOWERS: Aye.
MS. TAYLOR: The motion passes.
MS. COHEN: Thank you very much.
Okay. Now let's call Subitem E.

SUBITEM E

MS. TAYLOR: All right. I will start from the top.

Subitem E is Follow-up on the Impact of Possible Transition Plans for In-Person AAB Hearings. We will use this agenda to address nonconsensus matters from the prior Work Group meeting.

Although there are -- some of the Work Group participants' names may not be listed, their organizations are listed. And feel free to comment to ensure a robust and meaningful dialogue.

The speakers on this subitem are

1 Thomas Parker, the Hon. Ernest J. Dronenburg, Jr.,
2 Marc Aprea, Richard Ayooob, Scott Donald, and
3 David Yeung.

4 MS. COHEN: Thank you.

5 Welcome again.

6 Mr. Thomas Parker, we'll start with you.

7 MR. PARKER: Thank you, Chair Cohen.

8 I appreciate the opportunity to speak before
9 your Board again.

10 A -- there's an area of nonconsensus
11 regarding the issue of affirmation in the LTA of the
12 local AAB's authority to enact the local rules on
13 document submission in remote hearings.

14 The current LTA, which has just been
15 approved by your Board, does not have any new
16 language in the language of the LTA. And CACEO did
17 respectfully submit somewhat proposed language.

18 We would -- we fully acknowledge, and we
19 hope the State Board acknowledges that we have, under
20 the Constitution Article XIII Section 16, the
21 authority to enact procedural rules at the local
22 level.

23 And assuming from the moment that I'm -- I
24 am correct in concluding that not only my
25 Association, but the State Board would agree with
26 that statement as a matter of law.

27 We -- we would hope to get affirmation,
28 notwithstanding the fact that it is poss -- it is

1 possible to make the argument that affirmation of
2 that authority is a bit of a redundancy or
3 unnecessary to be said.

4 Notwithstanding that the possible viewpoint,
5 we would feel that the LTA, affirming our existing
6 authority under the Constitution, would further
7 reinforce and encourage compliance by all parties,
8 taxpayers, as well as assessors, with any local AAB
9 rules that do state whatever procedural requirements
10 on the submission of documents electronically for
11 upcoming remote hearings.

12 Thank you very much.

13 MS. COHEN: Thank you, Mr. Tom --
14 Mr. Parker.

15 Mr. Dronenburg, will you be speaking on this
16 item?

17 MS. MORGAN: No, I think that's going to be
18 me again, Malia.

19 MS. COHEN: Not a problem. That's what I
20 thought.

21 You're welcome. The floor is yours.

22 MS. MORGAN: And I guess the biggest thing,
23 alluding to what I said earlier is, I'd like to
24 emphasize what Thomas Parker just said. And that is
25 each of these appeals boards, you know, have to set
26 the rules for what fits their constituents' needs.

27 And so I think it's just important to
28 understand that if we take -- if we take out and

1 modify the language too much, you could end up
2 backing an appeals board into a corner of, you know,
3 always having to accept a rejected reason, or always
4 having to comply in a certain way where that appeals
5 board may, you know, as they stated, unless it's
6 infeasible, you know, I think they're trying to give
7 themselves a leeway to have the ability to work with
8 the taxpayers with assessors' offices.

9 Because we all are, you know, in a world
10 where we're learning -- we're learning remote
11 connectivity.

12 As Board Member Gaines stated yesterday, you
13 know, we're all getting used to this. Whether it's
14 our courts, our BOE meetings. And we're getting
15 better at this all the time.

16 So I would just caution you in the
17 generality that, both for the assessor and how we
18 work with the appeals board in setting up these
19 meetings and determining which taxpayers are gonna --
20 are probably the most prepared to meet remotely, as
21 compared to those who we really would encourage to
22 meet in person for.

23 Because, like up here in Shasta County, we
24 have a large part of our population where they just
25 don't have the same connectivity, you know?

26 So we would be working with our appeals
27 board to make that determination as to when it's
28 appropriate to have remote connectivity as opposed to

1 in person.

2 But, again, it's -- every county is not the
3 same. So I -- you know, overall, as assessors, we
4 want to be supportive to allowing our assessment
5 appeals boards to administer the policies and
6 procedures of -- of those meetings, and focus on how
7 we exchange information, present our cases, and do so
8 in a way that's fair to everybody involved.

9 MS. COHEN: Let me interject here.

10 MS. MORGAN: Okay.

11 MS. COHEN: And just see if there's anyone
12 that has any -- any other county representatives or
13 representatives that would like to speak to the
14 language change proposed by LA County.

15 Is there anyone that would like to speak?

16 If not, okay.

17 MR. O'NEALL: This is Chris O'Neall,
18 Madam Chair.

19 I would like to speak to the point about the
20 constitutional provision.

21 MS. COHEN: Yes. Please go ahead.

22 And you're representing CATA, correct?

23 MR. O'NEALL: Representing CATA.

24 Chris O'Neall, representing CATA, yes.

25 Thank you, Madam Chair.

26 You know, I -- citing the law is always
27 good. I'm not sure that it's essential here. The
28 constitutional provision is known by all.

1 I would ask, though, that if we're going to
2 cite the law, then we should cite it accurately. And
3 what's written in the letter that the CACEO submitted
4 yesterday says that counties possess the
5 constitutional administrative authority to enforce
6 local appeals board procedures and rules, and the
7 Constitution doesn't use the word "enforce."

8 Mr. -- Mr. Parker used the word "enact,"
9 which is more accurate.

10 But I'm reading the constitutional provision
11 right now. This is Section 16. And it says that the
12 boards have the power to adopt rules and notices of
13 procedure.

14 So -- which, of course, we all would agree
15 with is in the Constitution. So I guess I go to two
16 points again.

17 One is, is it necessary to include a
18 constitutional provision and reference to it here?

19 And I don't think so. CATA does not think
20 so.

21 But if -- if the Board believes it is, then
22 we should accurately cite the Constitution. And the
23 word "enforce" is not in the Constitution. The word
24 in the Constitution is "adopt."

25 MS. COHEN: Okay.

26 MR. O'NEALL: That's the only comment I
27 would have on CACEO's suggestion to add this
28 constitutional provision --

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MS. COHEN: Thank you.

MR. O'NEALL: -- paragraph.

MS. COHEN: All right. Appreciate that.
We will continue.

I think -- Monica, I think I cut you off.
I'm not sure.

Mr. O'Neall, do you have any consensus
language to propose?

MR. O'NEALL: I -- I don't think it's
necessary to include this paragraph at all.

MS. COHEN: Okay.

MR. O'NEALL: We should just leave the draft
as adopted by the Board already.

MS. COHEN: All right. Fair enough.
Okay. Let's continue moving.

Let's see. Where'd I leave off?

MS. TAYLOR: Chair Cohen, perhaps
Scott Donald.

MS. COHEN: Yes. Yes.

MR. DONALD: Madam Chair, this is
Scott Donald with Marvin Poer Company.

Chris O'Neall has spoken on behalf of CATA,
and I have nothing further to add at this time.

MS. COHEN: Okay. Okay.

MR. DONALD: Thank you so much.

MS. COHEN: So are there any other CATA
representatives that would like to speak at this
time?

1 MR. O'NEALL: Madam Chair, I do have one
2 comment to raise.

3 Chris O'Neall again for CATA.

4 MS. COHEN: Okay.

5 MR. O'NEALL: I -- I don't know if any
6 representative of the CACEO has brought this up yet.
7 And if so, I will -- I will remain silent.

8 I know the letter that was submitted by
9 CACEO yesterday talked about changing the word
10 "taxpayer's right" in that paragraph on page 2 --
11 middle of page 2 to --

12 MS. COHEN: Mm-hm.

13 MR. O'NEALL: -- to "party's right."

14 MS. COHEN: Mm-hm.

15 MR. O'NEALL: CATA would -- would ask
16 that that word not be changed.

17 And if the issue is there, I would be happy
18 to address it right now, Madam Chair.

19 Otherwise, I'll remain silent.

20 MS. COHEN: All right. Give me a second.

21 I think -- I think we're going to ask you to
22 remain silent, Mr. O'Neall. Your words, not mine.
23 And we will --

24 MR. O'NEALL: Very well.

25 MS. COHEN: We will give it back to you at a
26 later time.

27 Okay. Are there any other comments?

28 Is there anyone from the CACEO that would

1 like to get on the record and share their thoughts?

2 The CACEO representatives, are you guys on?

3 MS. TAYLOR: I see Ms. Berkman has her hand
4 raised.

5 MS. COHEN: Please acknowledge her.

6 MS. BERKMAN: Hi. Thank you.

7 With regard to the word "taxpayers" or
8 "participants," I think, as I mentioned earlier, the
9 word "taxpayers" went in the original draft of the
10 letter.

11 MS. COHEN: Mm-hm.

12 MS. BERKMAN: But is, to my mind, as a
13 former AAB counsel for decades, more appropriately
14 "participants."

15 Because both the taxpayers and the assessors
16 are parties that appear before the AAB. Both
17 constitutionally have the same due process rights,
18 and both have the exact same rights in, you know,
19 preferences before the board of whether they appear
20 in person and remotely.

21 And then also with respect to the phrasing
22 "as a general matter." It is easy for me, as someone
23 who was AAB board counsel for decades, to foresee
24 instances in which the taxpayer may want a remote
25 hearing and the assessor may want an in-person
26 hearing, or vice versa, the taxpayer may want an
27 in-person hearing, and the assessor may prefer a
28 remote hearing. And in those cases, the AAB is going

1 to have to exercise its discretion of which way it's
2 going to proffer the hearing.

3 One party doesn't get to control over the
4 other party. They both have equal rights to express
5 their preferences.

6 And where the AAB can, and that appeals
7 board does offer remote hearings, and both parties
8 want remote, you know, that's simple.

9 If you work for the AAB's calendar where the
10 AAB offers live hearings, and both parties want live
11 hearings, and that works for the AAB's calendar,
12 that's simple.

13 But where the parties disagree, and/or it
14 doesn't work for the calendar, the AAB and its clerk
15 is going to have to make the decision.

16 And that's why I think the word "taxpayer"
17 should more appropriately say "participant" in that
18 one sentence. And why it would be good to leave "as
19 a general matter" in the letter, as the Board put it
20 that way.

21 Thank you.

22 MS. COHEN: Okay.

23 Mr. O'Neall, do -- does -- do you or CATA
24 have any response to Ms. Berkman's comments on --

25 MR. O'NEALL: Yeah.

26 MS. COHEN: -- the word "parties" versus
27 "taxpayer"?

28 MR. O'NEALL: Yes, Madam Chair.

1 Actually, Ms. Berkman has raised two issues
2 in her comments. One is changing the word "taxpayer"
3 to "parties," as in the CACEO's letter.

4 And the second is she has raised whether or
5 not the wording "as a general matter" should be
6 included.

7 I'll address the first item, whether the
8 word taxpayer -- "taxpayers" should be replaced with
9 "parties."

10 And I'll allow my colleague, Mr. Ayooob to
11 address the second comment by Ms. Berkman.

12 We're going to the wording "as a general
13 matter."

14 MS. COHEN: All right.

15 MR. O'NEALL: So focusing first on
16 "taxpayers" versus "parties." If we read the
17 paragraph on -- in the LTA, as just adopted by the
18 Board, the consensus items, what precedes this
19 sentence is a reference to the Board's Property
20 Tax Rule 302(a)(1). Which says, ensures that all
21 applicants are afforded due process.

22 So the context here is applicants. I think
23 that is the first reason why the word "taxpayers"
24 should be included, not "parties."

25 Let me add to that, however, it is only --
26 assessment appeals board proceedings only take place
27 if an application is filed.

28 Taxpayers, for the most part, have the

1 burden of prosecuting the assessment appeal
2 application.

3 Taxpayers almost always have the burden of
4 proof in those proceedings. They have the burden of
5 presenting evidence first in those proceedings.

6 There is a presumption that the assessor is
7 correct, and the taxpayer has the burden of
8 overcoming that presumption in most of these
9 proceedings.

10 It makes sense that the taxpayer would have
11 the right to choose the forum that the taxpayers
12 desire for a forum, whether remote or in person, is
13 paramount.

14 And I think --

15 MS. COHEN: So -- so -- Mr. McNeall -- or
16 Mr. O'Neall, are you -- I think you're going into the
17 general mat -- the general matter language.

18 MR. O'NEALL: I'm going into -- no, no, no,
19 no.

20 I'm sticking with the -- I believe that the
21 word "taxpayer" in that sentence should remain as
22 adopted by the Board. I do not think that it should
23 be replaced with "parties."

24 MS. COHEN: Okay.

25 MR. O'NEALL: And I'll -- I'll -- I'll stop
26 with that. And I'll turn it over to Mr. Ayooob for
27 his discussion on "as a general matter."

28 Mr. Ayooob.

1 MR. AYOUB: Thank you.

2 MS. COHEN: Okay. Well, hold on. I want --
3 I want to hear from Richard Moon first, the comment
4 on "parties" versus "taxpayer."

5 MR. O'NEALL: Okay.

6 MS. COHEN: If I could hear from Mr. Moon.

7 MR. MOON: Madam Chair, Richard Moon with
8 the Legal Department.

9 It's -- with regard to that particular
10 language -- well, first, I guess what I would say is
11 I know that this -- although the CACEO's letter used
12 the "parties," I believe Ms. Berkman used the word
13 "participants."

14 And I believe if it's the Board's pleasure
15 to make a change in that location, that the word
16 "participants" may be better.

17 And that's because that same word
18 "participants" is used already in the next sentence.
19 And the entire paragraph is titled "Rights of Hearing
20 Participants."

21 And so Mr. -- although Mr. O'Neall is
22 correct that Rule 302 does ensure that all applicants
23 are afforded due process, the tenor of the entire
24 paragraph is the rights of hearing participants.

25 And so while I don't think, from a legal
26 perspective, it would be incorrect to have
27 "taxpayers," of course, it would also not be
28 incorrect to change that to "participants."

1 MS. COHEN: All right.

2 MR. GAINES: Madam chair, if I could.

3 MS. COHEN: Yes. Go ahead.

4 MR. GAINES: So could you define
5 participants? That would include taxpayers and --
6 and would that resolve the issue?

7 MR. MOON: I'm sorry, Mr. Gaines.

8 Was that a question directed to me, or to
9 the parties -- or to the Work Group?

10 MS. COHEN: I think it was directed towards
11 you, Mr. Moon.

12 MR. GAINES: But I'd like to hear from CATA,
13 Mr. Moon and CATA.

14 So if we're looking for consistency with the
15 word "participants," could you then define
16 participants to include taxpayers and -- and does
17 that address the issue that CATA has brought up?

18 MR. MOON: Well -- well, from my
19 perspective, the word "participants" would include
20 taxpayers. Because they would be the ones that would
21 be filing the applications, and that they would be
22 parties to the --

23 MR. GAINES: Okay. Wouldn't that be -- why
24 wouldn't you define participants?

25 MR. MOON: I suppose you could. But there
26 would be language that would need to be added here
27 to -- to -- to make that definition.

28 And I'm not sure if -- if the wish of the

1 Work Group was to expand the scope, I suppose, to do
2 that or not.

3 MR. GAINES: I'm just trying to -- trying to
4 find clarity.

5 And I'd like to hear from CATA.

6 Because I -- I don't know if that helps
7 resolve the issue they're raising, while at the same
8 time addressing the comments by Ms. Berkman.

9 MR. O'NEALL: Mr. Gaines -- Member Gaines,
10 this is Chris O'Neill on behalf of CATA.

11 I read -- I believe CATA reads this
12 paragraph and the word "participants" in the
13 paragraph to mean the participants in the assessment
14 appeals board proceeding.

15 And in this context, that would be the
16 taxpayer or the applicant, and also the assessor or
17 the assessor's representative. I think the term
18 covers both sides in the proceeding.

19 MR. GAINES: Okay. What term? What term?

20 MR. O'NEALL: Participants.

21 MR. GAINES: Participants. Okay. All
22 right.

23 So you're comfortable with that?

24 MR. O'NEALL: It would -- it would have the
25 same meaning.

26 I -- I -- I -- I think, though, there's a
27 question here that comes to mind. And that is -- and
28 it really isn't firmly addressed in what I've read as

1 to whether the board of -- the assessment appeals
2 board should be considering the concerns of an
3 assessor's office or an assessor as to whether the
4 assessor wants a remote hearing or an in-person
5 hearing.

6 MR. GAINES: Sure.

7 MR. O'NEALL: Maybe that's the -- that's
8 the -- and the assessors really haven't taken an
9 active position in these -- in these discussions.
10 Not as active as CACEO. And maybe that's the case.

11 It seems to me that the rights of hearing
12 participants and due process -- when we're talking
13 about rights, we mean due process have been focused
14 on applicants or taxpayers.

15 So, you know, that hasn't been the focus
16 of -- of the -- of the discussion. It doesn't appear
17 to be the focus of this paragraph, necessarily.

18 Granted, I will agree with you, though,
19 participants would include assessors.

20 MS. COHEN: Let me interject here.

21 I don't want to expand the discussion.
22 Because I think we're close to getting consensus on
23 this item.

24 I want to poll all parties. Here's my
25 question:

26 Do we all agree that changing -- do we all
27 agree that -- that we could change the word to
28 "participants"?

1 MR. AYOOB: No.

2 MS. COHEN: I heard a no.

3 Who was that no from?

4 MR. AYOOB: Madam Chair, this is
5 Richard Ayoob.

6 Let -- let me see if I can put a little
7 distinction in here. It goes to Board Member Gaines'
8 point.

9 MS. COHEN: Okay.

10 MR. AYOOB: Use of "participants" later on
11 allows for the rejection of a remote hearing if one
12 desires -- either party desires an in-person hearing.

13 But the right of the taxpayer to initially
14 choose to meet remotely or in person is what I
15 believe CATA's position is trying to preserve.

16 That if you change that to "participants,"
17 then we create the issue that Ms. Berkman talked
18 about where parties disagree, and then who chooses?

19 That's why the "as a" -- and you're right,
20 Madam Chair, this does go into the "as a general
21 matter" kind of language a little bit.

22 Mr. O'Neill has made the point, and I think
23 it's quite right, that the applicant initiates the
24 assessment appeal.

25 The assessor has the presumption of
26 correctness. He's put forward the assessment, and
27 the burden is on the taxpayer to go forward and
28 present evidence in an assessment appeals hearing.

1 We believe strongly that by initiating the
2 action, you should be able to initiate the action in
3 the forum that you desire.

4 Now, as was pointed out earlier, a lot of
5 people are electing remotes. And it's only a few
6 that are electing in person.

7 But those that are electing in person, I
8 think should have that right to prevail and -- and
9 have that honored as a taxpayer.

10 And -- and if I may just point out, it comes
11 down to what do we really prefer? Which forum do we
12 think is preferable in terms of due process?

13 And I think the answer is in person.
14 Anything less is not as effective.

15 Now, it may be effective enough in a number
16 of situations. But in terms of the most fair, in
17 person would be the better default position. And my
18 support for this comes from the Board itself.

19 Yesterday I appeared before you, and we had
20 several Board Members who remarked, "Boy, we should
21 be in person." "It would be nice to be back in
22 person." And I think you remember those comments.

23 We had a technical glitch when the maps
24 displaying the redrawn districts couldn't be pulled
25 up. You know, that's -- that's not a problem in
26 in-person hearings.

27 At one point Ms. Fleming's screen froze, and
28 she was frozen out of the proceedings for a time.

1 Even the link today for this meeting had to
2 be changed because of technical difficulty.

3 So any move that excludes the right of a
4 taxpayer to an in-person hearing, limits him from
5 obtaining what I think we all would agree is the most
6 effective forum.

7 So that's why we're putting all of this
8 effort onto this language, that the taxpayer should
9 be able to initially designate the forum.

10 MR. DONALD: Could -- this is Scott Donald.

11 MS. COHEN: Thank you.

12 Thank you, Mr. Ayooob.

13 MR. AYOOB: Appreciate it. Thank you.

14 MR. DONALD: I -- I had one commentary, if I
15 may.

16 Scott Donald with Marvin Poer and Company.

17 MS. COHEN: Yes. Go ahead, Scott.

18 MR. DONALD: Thank you.

19 One is, while everyone was discussing this,
20 I did a -- I'm a very simple person. So I just went
21 to Google, and I typed in two words "participant
22 thesaurus."

23 Participant, the first word that showed up
24 was "contributor." The second word was "party,"
25 third word was "member."

26 I don't see "participant" being anything
27 other than a redress of the word "party." And,
28 therefore, I -- I believe that the word should remain

1 as taxpayer.

2 I am in full support of virtual hearings. I
3 utilize them significantly. I have not requested in
4 person. But we do have a few hearings at my level,
5 the type of properties that I handle, that we will
6 need in-person hearings.

7 Not to level -- of the two gentlemen here,
8 Mr. Ayooob and Mr. O'Neill, but we do have them, and
9 we need to be afforded those rights for our
10 taxpayers.

11 But "participant" in Google search is the
12 same word as "party."

13 And that's all I have to say.

14 Thank you.

15 MS. COHEN: Okay.

16 Appreciate that. Thank you.

17 I see a hand up.

18 MR. GAINES: Yeah. Could I just make a
19 comment?

20 MS. COHEN: I see a couple hands.

21 Hold on. There's a couple of hands I want
22 to acknowledge.

23 I see Leslie Morgan. I see Ms. Berkman.

24 MS. TAYLOR: Ms. Gonzalez.

25 MS. COHEN: I've got another hand. I don't
26 even know who this is. So I'm going to go --

27 MS. TAYLOR: Ms. Cohen, how about I --
28 Ms. Cohen, this is Ms. Taylor.

1 Let me read the list of who have their hand
2 up.

3 MS. COHEN: Okay.

4 MS. TAYLOR: We have Ms. Kasparian,
5 Ms. Gonzalez, Ms. Berkman, Ms. Morgan, Ms. Moore, and
6 Member Gaines.

7 MS. COHEN: Okay.

8 So first, just out of deference, I'm going
9 to go to hear from Member Gaines.

10 Then we'll go to Ms. Morgan, and --

11 MR. GAINES: Thank you. Thank you for that.

12 I just -- I guess I want to make sure that
13 the interest of taxpayers are protected.

14 And I just philosophically believe that that
15 taxpayer ought to have the right to make a decision
16 as to whether they want a remote hearing or not.

17 If the taxpayer is manipulating the system
18 to delay, delay, delay, delay, obviously we need to
19 have some sort of mechanism in place to prevent that
20 from happening.

21 But, ultimately, bottom line, I just think
22 that that taxpayer should have that right on which
23 way to present.

24 And so I just want to clarify that's a --
25 because I think that's, at least to me, is kind of
26 core in terms of the ability to present a case.

27 Because the -- the assumption is that
28 the -- that the assessor is correct on the valuation,

1 right?

2 So you've got -- you've got a -- you've got
3 to prove that the assessor is inaccurate on the
4 valuation of that particular property.

5 Thank you.

6 MS. COHEN: All right. Thank you.

7 Next, Ms. Morgan.

8 MS. MORGAN: What you were just speaking to
9 is exactly why I raised my hand.

10 There's so many cases, especially -- and,
11 again, I'll speak to Shasta County. Most of the
12 time, most of the cases we end up presenting are on
13 owner-occupied single-family residences.

14 And the burden of proof isn't always on the
15 taxpayer. There's many cases where the burden of
16 proof is on the assessor.

17 So I just wanted to point that out. Because
18 it felt like this conversation was going in a way
19 where that was being lost in -- in it.

20 And, again, just to -- to point out that,
21 you know, we -- we are all looking for the most fair
22 and efficient way. But there's times where, you
23 know, we had Calaveras County almost lose their
24 office one time in a fire.

25 There can be other extenuating circumstances
26 when we go back to what brought this out in the first
27 place.

28 You know, there can be situations where the

1 assessor is the one saying, you know, we're gonna
2 need remote hearings.

3 The only way we can address this workload,
4 this burden, this set of cases, is if we're able to
5 set up a remote facility. Whether it's lack of
6 space, managing staff.

7 And so, again, I just want to put that out
8 there in a way to get back to the point of the
9 counties, the agencies, everybody whose first and
10 foremost interest is how we fairly assess taxpayers.

11 That's all of our goal here. But there is a
12 realm here where the assessment appeals board is
13 administering how we come together and present our
14 cases.

15 And as an assessor, I want to be able to
16 protect if there's a county office that needs to put
17 in a request for whatever reason. I really don't see
18 that happening all that often.

19 But I want to be mindful that there are many
20 cases where it is the burden of proof of the
21 assessor's office. And many times where, you know,
22 we can see, in this world we're living in now, where
23 there could be scenarios where it is the assessor who
24 might then want to present a preference as to how the
25 case is submitted. And I just don't want that to get
26 lost in the conversation.

27 So thank you.

28 MS. COHEN: All right.

1 So I'm going to go to Ms. Berkman.

2 MS. BERKMAN: Thank you very much.

3 As Ms. Morgan said, for example, in
4 Santa Clara County, where I was board counsel for
5 more than a decade, more than 95 to 99 percent of our
6 cases were cases in which the assessor had the burden
7 of proof and the burden of going first.

8 I understand Mr. Ayooob works on very
9 sophisticated cases, so his personal experience may
10 be different.

11 But as someone who sat through every single
12 AAB hearing, and every single hearing officer hearing
13 for more than a decade, it was the rare occasion when
14 we had a case where the taxpayer had the burden of
15 going first.

16 As far as going back toward whether the word
17 used is "taxpayer," or "party," or "participant."
18 The one thing the dictionary doesn't define a
19 participant or a party as is a taxpayer.

20 By virtue of the way the process works, the
21 board, the AAB is the neutral, third party. Both the
22 taxpayer and the assessor are parties before us.
23 Under the Constitution they have equal due process
24 rights.

25 Mr. Ayooob has suggested that the taxpayer
26 should be able to control the agenda where the
27 taxpayer and the assessor disagree in terms of
28 whether the format is remote, or whether the format

1 is in person.

2 But it needs to be the assessment appeals
3 board and their clerks who ultimately make that
4 decision where there's disagreement.

5 Because the parties are entitled, equally,
6 to due process rights. Where they can't agree on the
7 way things should go, it needs to be the appeals
8 board and its clerks who ultimately are in charge of
9 deciding that.

10 They always try to accommodate both parties,
11 as due process requires. But ultimately the board is
12 charged with being the neutral third party that puts
13 on a due process hearing.

14 Thank you.

15 MS. COHEN: All right. Thank you.

16 I'm going to ask Mr. Richard Moon to speak
17 to Ms. Berkman's comments.

18 MR. MOON: Mr. Moon, again, with the
19 Legal Department.

20 I -- I would largely agree with [inaudible]
21 comments.

22 And in particular, again, because this --
23 this paragraph is about participants. And it's --
24 it's entitled "Rights of Hearing Participants," and
25 using the word "participant" would include the
26 taxpayer as well.

27 MS. COHEN: All right. Thank you.

28 Next speaker -- I'm just going to go down

1 the list.

2 Ms. Kathleen McClellan.

3 MS. McCLELLAN: Yes. Thank you.

4 I -- I wanted to mention that -- or just
5 bring to light that something that CATA mentioned in
6 their letter regarding remote hearings and what
7 motivates us, the counties that are still having
8 remote hearings, and what the motivation is.

9 And I'm not so sure that "motivation" is the
10 correct term for this. Because in the previous
11 sentence, prior to the section about remote hearings,
12 it says that it appears that a number of AABs
13 returning to in-person hearings has increased --
14 has -- as the impact of COVID-19 pandemic
15 subsides -- subsides.

16 In Sacramento County's case, that is not the
17 case. We are not open to in-person hearings, and
18 have not resumed in-person hearings.

19 We have a current county health order
20 that -- that has us having Zoom-only or remote-only
21 hearings.

22 And so that is No. 1 as far as the
23 motivations listed. Safe environment or public
24 health concerns. That is the reason that we're doing
25 this.

26 And it's not a matter of motivation. It's
27 just -- it is what it is with the COVID pandemic. I
28 don't think anyone has expected it to go on this

1 long.

2 And then No. 3 listed as the remote hearing,
3 our motivation is a remote hearing as a default
4 option. The remote hearings being a default option
5 is --

6 MS. COHEN: Ms. McClellan.

7 MS. McCLELLAN: Yes, ma'am.

8 MS. COHEN: I think we addressed this matter
9 by allowing taxpayers to waive their two-year statute
10 of limitations to wait for an in-person hearing. I
11 think we've already addressed that.

12 MS. McCLELLAN: Okay.

13 MS. COHEN: All right. Thank you.

14 I've got my colleague who's got his hand up,
15 so I want to recognize Vice Chair Schaefer.

16 MR. SCHAEFER: Thank you, Chair Cohen.

17 Could we get an update for the Board, and to
18 our constituents who are listening, as to how many
19 counties have gone back to in-person appeals board
20 hearings, and how many are still doing only remote,
21 or are there some that are doing both?

22 MS. COHEN: That is a good question. I
23 don't know the answer.

24 I don't know if Ms. Fleming or any staff
25 member would be able to answer Mr. Schaefer's
26 question.

27 Maybe we can do a poll of those that are
28 present.

1 So the question Mr. Schaefer is asking is
2 how many AABs are remote, and how many are online.

3 Is that right, Mr. Schaefer?

4 MR. SCHAEFER: How many are -- yes, that is
5 right.

6 MR. O'NEALL: This is Chris O'Neill.

7 We have looked at that. Our understanding
8 is that Los Angeles County, City and County of
9 San Francisco, Ventura County, San Mateo County, and
10 it was hard to determine, but now, from their
11 website, it appears Sacramento County remains remote
12 or virtual hearings only.

13 My understanding is that other counties, the
14 other -- that would be 50 counties in the state.
15 Which would include a lot of small counties, which
16 don't have assessment appeals boards, but use the
17 board of supervisors, are currently meeting in
18 person.

19 I do know the vast majority of
20 Southern California counties, with the exception of
21 Ventura, are all back to in person.

22 MS. COHEN: Okay.

23 MR. O'NEALL: And I believe most -- we
24 checked, Contra Costa is back to in person.
25 Santa Clara is in person.

26 So I am aware of those counties are in
27 person as well, Metropolitan counties.

28 MS. COHEN: So, Mr. Schaefer, I think that

1 answers your question.

2 MR. SCHAEFER: Yes.

3 MS. COHEN: Okay.

4 Ms. Morgan, do you have any data on this --
5 on this particular question?

6 MS. MORGAN: I don't have any data in front
7 of me to grab up.

8 But, again, I would just go back to the
9 reality that who's to say that in four or five years,
10 just that life in general hasn't changed enough that
11 you find more counties wanting to implement remote
12 hearing as an option, or to incorporate it for their
13 efficiencies for no other reason than just having it
14 available.

15 MS. COHEN: Okay.

16 So I want to go back to the issue that we
17 were talking about earlier. But before, I still have
18 a few hands that I need to address.

19 Ms. Gonzalez.

20 MS. GONZALEZ: Hi. Yes.

21 Thank you, Chair.

22 I think that I just want to echo what my
23 colleagues have been saying, representing CACEO.

24 That by using the term "taxpayer," we are
25 basically prioritizing the taxpayer over the
26 assessor's office.

27 And in our county, specifically in
28 Sonoma County, we have been plagued with fires and

1 floods, and, of course, the pandemic, of many
2 other -- you know, all other counties have been
3 affected by COVID.

4 The purpose of this LTA was -- or when it
5 was originally written was because of COVID.

6 We don't know, just as -- just as Ms. Morgan
7 was stating, we don't know where we're going to be
8 four or five years from now. We don't know where
9 we're going to be actually four or five weeks from
10 now.

11 And if this -- if this sentence is going to
12 stay, I think that both the assessor's office and the
13 taxpayer have equal rights that due process should be
14 afforded to both of them.

15 We don't know what this summer is going to
16 bring. It may bring another fire.

17 Our whole county administration building was
18 evacuated for over three weeks. And our emergency
19 operation center was activated.

20 So we just don't know where we're going to
21 be. And it really takes away the right of the AAB
22 clerk to control their own calendar. And I think
23 that controlling our own calendar is incredibly
24 important.

25 Thank you.

26 MS. COHEN: Okay.

27 Mr. Parker. Mr. Thomas Parker.

28 MR. PARKER: Thank you, Madam Chair and

1 Members of the Board.

2 First, I just want to touch on a number of
3 quick points here.

4 First, as Ms. Gonzalez said just a second
5 ago, that COVID impacts everybody. The AAB staff,
6 the assessor's staff, taxpayers and their
7 representatives.

8 COVID is not selective in the impacts that
9 it -- it hits all the participants in AAB hearings
10 with.

11 Secondly, raised letters, single-family
12 residences that are occupied by the applicant
13 homeowners. The burden of proof is on the assessor.
14 And if you look at the sheer number of appeals,
15 whether you're a small county or a big county,
16 there's a massive number of appeals by single-family
17 residence properties where the burden of proof is not
18 on the taxpayer, it's on the assessor.

19 It is also very easy and very common --
20 understand what the burden of proof is.

21 The burden of proof is basically who goes
22 first. Who presents any kind of credible evidence
23 for their opinion of value.

24 That doesn't mean it's gonna win the day in
25 the end. But it's just some scintilla of evidence
26 that could be credible and could be determinative.

27 Once -- once the side that has to go first
28 presents that scintilla of evidence, that little bit

1 of credible evidence, and the burden of proof goes
2 away, and whoever is going to prevail in the hearing
3 is based on the preponderance of the evidence -- of
4 all of the evidence presented at the hearing.

5 The taxpayer is not at any greater
6 disadvantage than the assessor once that initial
7 scintilla of evidence is presented.

8 Lastly, I would say, we concur -- I concur,
9 and the CACEO concurs, with the other county
10 representative points that have been raised.

11 Thank you very much.

12 MS. COHEN: All right.

13 Ms. Alina Kasparian.

14 MS. KASPARIAN: Thank you.

15 For the purposes of, you know, remaining
16 brief and not repeating what other -- some of my
17 colleagues mentioned, I do want to say we concur with
18 Berkman's initial suggestion or comment about the
19 language change.

20 I do understand the points that were raised
21 by many of the CATA members.

22 I do want to point out something that hasn't
23 necessarily been brought out, and one of the main
24 concerns with regards to the language of having
25 "party," Ms. Morgan briefly kind of touched upon is,
26 some of the things that we're faced with as an AAB,
27 you know, very rarely have we received, you know, a
28 request for a platform that's one for taxpayer, and

1 an assessor opposing that platform.

2 It's almost always been at the taxpayer or
3 tax agent's request, and the assessor hasn't really
4 rejected that.

5 There have been instances, though, you know,
6 due to COVID impacts where our assessors, you know,
7 in an effort to resolve as many appeals as -- as they
8 can, we're trying to streamline a lot of the efforts,
9 they've added additional staff and resources, and
10 many of that relies on the remote platform.

11 So there have been and can have additional
12 scenarios where we would be faced with a challenging
13 situation where a taxpayer requests one thing, and
14 the assessor, you know, due to limited staff, being
15 out of the office due to COVID, but they're okay
16 enough to, let's say, continue the hearing had they
17 been remote.

18 So those are the kinds of realistic
19 scenarios that we're trying to consider with this,
20 you know, language change.

21 And, again, as many stated, you know, a lot
22 of companies have given up their current way of doing
23 business, and have, you know, released some of the
24 leases they have, and are 100 percent remote. And
25 that's the future for them.

26 Who knows what's to come. You know, of
27 course, we -- we plan to have a hybrid solution in
28 LA County, both in person and -- and remote. But we

1 just think that it is essential to -- to consider the
2 assessor as well in this equation, and ultimately for
3 the AAB to be the deciding factor if there is a
4 disagreement in -- in the choice of platform.

5 Thank you so much.

6 MS. COHEN: Okay. Thank you.

7 Mr. Ayooob.

8 MR. AYOOB: Thank you, Madam Chair.

9 A couple of things since I was -- the point
10 of one of the -- one of the comments.

11 You know, I go back to my original point,
12 which forum provides the most due process. And I
13 think it's certainly the in person.

14 The only reason we find ourselves here is
15 because of the COVID-19 problem. And we needed the
16 system to keep going. And I think remote hearings,
17 everybody -- everybody agrees remote hearings are a
18 useful tool.

19 But I -- I -- back to the point that I
20 believe that the taxpayer has the right to get an
21 in-person hearing if he wants it, and that should be
22 the primary position, I make a couple of points.

23 As the Chair pointed out, all of these
24 issues about calendar control and delay in getting a
25 hearing and being able to do it appropriately when
26 someone requests an in-person hearing, and all the
27 COVID issues affecting staff at the assessors or the
28 assessment appeals board offices, all of that is

1 taken care of by the waiver provisions that have been
2 put in.

3 If you want that in-person hearing, you may
4 be asked to sign a waiver. And that protects all of
5 the concerns that the clerks have raised.

6 We got sidetracked on this burden of proof
7 thing, and that's not the key issue. The key issue
8 is Mr. -- Board Member Gaines pointed out is the
9 taxpayer initiates the action. The taxpayer pays the
10 tax. And if he has a delay, his tax is still sitting
11 out there not refunded until his appeal is
12 resolved.

13 I've had taxpayers who are waiting five and
14 six years to get their appeals resolved. But they're
15 willing to wait, so they can have that day in
16 court.

17 And so to -- to deny them that day in court,
18 if that's where they want to be, and by their own
19 choice are willing to take a delay in the refund of
20 the tax that they paid, they don't get any prepayment
21 remedy, they have to wait for that appeal to be
22 done.

23 The taxpayer's at the disadvantage. Think
24 of it the other way. If the assessor wants to delay
25 the taxpayer from getting a timely hearing, they
26 could do that. The taxpayer has to have the initial
27 right.

28 After that, you know, there are those

1 abilities that we have in the letter. And I think
2 those are all appropriate.

3 But that initial point of changing
4 "taxpayers" to "parties," who gets to make the choice
5 in the first instance, I believe, has to remain with
6 the taxpayer.

7 They're the ones that initiate the whole
8 process. They're the ones that pay the taxes. We
9 all, everyone on this call, works for the taxpayer.
10 Government and consultant and attorney alike. They
11 should have the choice.

12 Thank you.

13 MS. COHEN: Thank you.

14 I want to recognize -- our last hand is
15 Ms. Marcy Berkman.

16 Ms. Berkman, are you ready to speak?

17 MS. BERKMAN: I'm sorry, I forgot to turn my
18 microphone on.

19 MS. COHEN: Okay.

20 MS. BERKMAN: My proposal to change one word
21 to participants seems to have initiated a very long
22 and saddening and disheartening discussion.

23 And perhaps some people don't happen to have
24 the LTA draft in front of them.

25 The vast majority of the draft in this
26 section uses the word "participants." The
27 draft -- and no one disputes it, everyone was in
28 consensus -- says in sentence three that participants

1 can reject a remote hearing -- yada, yada.

2 The only suggestion I was making was to
3 sentence two, which was the introductory sentence.
4 In which as what appeared to be a clerical, not
5 consistent with the rest of it, used the word
6 "taxpayers," when the next sentence talks about
7 "participants."

8 So I was suggesting what appeared to me to
9 be a very commonsense clerical change to the word
10 "participants." This whole paragraph is the right
11 about hearing participants.

12 And since we have all long been in consensus
13 about the right of the part of either participant to
14 request a change in the hearing format, and in -- you
15 know, in all in consensus on the 120 days.

16 So I've been very disappointed to hear this
17 conversation evolve into what almost sounds like
18 people want to backtrack from that.

19 The change that I was suggesting in sentence
20 two doesn't change sentence three and the rest of the
21 paragraph. It was just designed to make it
22 linguistically consistent with it.

23 And I was simply pointing out that,
24 constitutionally, that makes sense, as well as
25 recognized in sentence three, and all of that.

26 And on a humorous note, no, we're not all
27 being paid by the taxpayers. I'm retired. I'm not
28 being paid by anyone.

1 MS. COHEN: Okay.

2 I just see another hand popped up.

3 Mr. Ayooob.

4 MR. AYOOB: Just to briefly respond,
5 Madam Chair. Thank you.

6 It's important to understand the structure,
7 you know, of this provision. The first portion is to
8 initiate the request of forum choice. It's the
9 taxpayer.

10 Then if the taxpayer requests an in -- a
11 remote hearing, any participant can reject the remote
12 hearing and require an in-person hearing. I believe
13 that's the way that proceeds.

14 So, again, I return to the whole, you know,
15 focus is the taxpayer initiates it. They should have
16 the choice of forum.

17 Just like you do in court when you pick your
18 district that you want to bring your -- your court
19 case in, whatever, the applicant, the taxpayer should
20 have that choice.

21 And then the rest of the participants can
22 ensure due process to the other various provisions,
23 insisting on waivers, whatever it may be.

24 MS. COHEN: All right.

25 MR. AYOOB: And control the calendar.

26 MS. COHEN: Excuse me. I'm sorry,
27 Mr. Ayooob. I thought you were done.

28 So what I'd like to do is I want to

1 respectfully point out that the Board of Equalization
2 counsel, Mr. Moon, has opined that the Legislature
3 has authorized remote hearings, pandemic or no
4 pandemic.

5 I also want to point out that we address the
6 taxpayer's ability to waive their two-year statute of
7 limitations to wait for an in-person interview. And
8 I just want to make sure that we all remain mindful
9 of this.

10 Next, before we proceed to the next issue, I
11 want to ask any -- if any of my Board Member
12 colleagues, if any -- if they have any additional
13 comments or questions.

14 And one -- Ms. Stowers, I see your hand.

15 I'll acknowledge you first.

16 Thank you.

17 MS. STOWERS: Thank you, Chair Cohen.

18 Very interesting conversation. I respect
19 the positions taken by all of the participants of
20 this Work Group.

21 I believe that the -- that paragraph talking
22 about participants is clear. When it has the rights
23 of -- the hearing rights of the participants, and
24 participants includes the taxpayer, obviously. And,
25 of course, they come first. But participants also
26 includes the assessors.

27 I like the comment that Member Gaines made
28 of why not define participants.

1 If we were to, as a motion as a Board, move
2 to insert the word "participant" as opposed to
3 "taxpayer." And also direct BOE staff, through the
4 Executive Director, to define "participants."

5 I think -- we may not have a complete
6 agreement with all of the participants of this
7 Work Group, but we would have clear guidance as it
8 relates to the issue ahead.

9 Thank you.

10 MS. COHEN: So is that -- is that a motion?

11 MS. STOWERS: That's a motion.

12 MS. COHEN: Can you -- can you restate it a
13 little more succinctly? Because I thought I heard
14 motion, but I want to --

15 MS. STOWERS: You heard motion. I was
16 rambling. And let's see.

17 I move that in the paragraph defined as
18 "Rights of Hearing Participants," we strike out the
19 word "taxpayers" and insert "participants." Starting
20 it, as an initial matter, this includes
21 "participants."

22 I also would like -- also move that --
23 redirect the Executive Director and her staff to
24 define participants within this LTA.

25 MR. SCHAEFER: I second that.

26 MS. COHEN: Okay.

27 So we've got a motion made, and a second by
28 Vice Schaefer.

1 I want to acknowledge -- well, actually,
2 first, before we -- let me bring in Richard Moon to
3 speak to the motion real quick.

4 Mr. Moon, can you opine on this motion?

5 And then I'm going to pivot to Board
6 Member Vazquez.

7 MR. MOON: Yeah.

8 I mean, I guess the only thing that I would
9 say is if the Board so moves, and that's accepted, I
10 mean, we'd be happy to draft language and -- and --
11 and put in a definition --

12 (Inaudible simultaneous talking.)

13 MR. GAINES: -- but then you haven't
14 defined --

15 MS. COHEN: Okay. Somebody needs to mute
16 themselves.

17 I'm sorry, Mr. Moon. I hear --

18 Oh, Mr. Ayooob, I think you might be -- no.
19 I don't know.

20 Okay. My apologies.

21 All right. Mr. Moon, please continue.

22 MR. MOON: I was just saying that we -- if
23 the Board so moves, we'd be happy to add a definition
24 of "participant" for your consideration.

25 MS. COHEN: All right. Thank you.

26 Mr. Vazquez, and then Mr. Senator Gaines.

27 MR. VAZQUEZ: Actually, Mr. Moon, if you're
28 still there, that was going to be my question.

1 What is your -- does your definition of
2 "participant" include the taxpayer and the assessors?

3 MR. MOON: Yes.

4 I mean, we'd have to think about exactly
5 what words we would want to use to define it. But
6 certainly any definition would include those parties.

7 MR. VAZQUEZ: Thank you.

8 MS. COHEN: Mr. Vaz -- Mr. Gaines.

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

10 I -- I just wanted -- I did want to speak to
11 someone from CATA, and just get clarification on this
12 motion as to whether this helps resolve, from a
13 clarity standpoint, the issues that you've raised.

14 I don't know if that would be Mr. Ayooob.

15 MR. AYOOB: I'll respond, Senator Gaines, if
16 I might.

17 And -- and you need -- it needs to be
18 thought of in two or three steps here. If any
19 participant can designate the forum, either
20 taxpayer -- or initiate the designation forum, either
21 the taxpayer or the assessor.

22 And as a general matter, not as an absolute
23 matter, you can reject a remote hearing. There are
24 going to be situations where the taxpayer will want
25 an in-person hearing, and can be denied that.

26 So either the taxpayer has to have the right
27 to initiate the forum choice and elect an in-person
28 hearing, or has to have the absolute right to reject

1 a remote hearing if the assessors request a remote
2 hearing.

3 Otherwise, you will have the situation -- it
4 could happen. I'm not saying -- I'm not saying
5 anybody is going to act in bad faith. But there can
6 be a situation, if the taxpayer can't choose in the
7 initial instance and doesn't have the absolute right,
8 it's only as a general matter.

9 But if he doesn't have the absolute right to
10 reject a remote hearing, it can be denied an
11 in-person hearing.

12 Now, I'm telling you right now, we've
13 conducted a number of in pers -- remote hearings.
14 We've conducted hearings for single-family
15 residences. It's a useful tool.

16 But, again, I go back to this Board
17 yesterday. The difficulties we were all having in
18 the remote situation. Now, think of a 10-day hearing
19 with 50 or 60 exhibits, witnesses, cross-examination,
20 etc.

21 I don't think we should be drafting a
22 document that allows a taxpayer to be denied an
23 in-person hearing if he so elects.

24 That's the problem with these two sentences
25 together. That's why it's "taxpayers" in the first
26 sentence, and then "participants" in the second
27 section.

28 I -- I understand that -- that there's this

1 desire to be consistent between participants all the
2 way through, but they serve different purposes. Who
3 initiates the request, then what the other parties
4 react to.

5 So that's -- that's the reason why I don't
6 think it works from CATA's perspective.

7 I'll yield to Mr. O'Neill if I've missed
8 anything.

9 But I think that summarizes our position.

10 MR. O'NEALL: I agree with Mr. Ayooob. That
11 is consistent with CATA's position.

12 MS. COHEN: Thank you.

13 MR. GAINES: Okay. I'd like -- I'd like to
14 ask a question, then, of the maker of the motion.

15 Would you be willing to change the wording
16 to provide clarity that the taxpayer would get to
17 make the choice in terms of whether they are going to
18 have a remote hearing or not?

19 That seems to be the crux of the matter.

20 MS. STOWERS: First of all, I do believe
21 that taxpayers should have the choice.

22 This is just going to be me rambling for a
23 minute.

24 And I -- and I get, depending on the type of
25 case, whether it's any kind of case, taxpayers would
26 prefer to be in person.

27 And it's been my understanding, and they
28 said over and over again, that the clerks will

1 accommodate that request. If they want in person,
2 they will accommodate it.

3 Here's where I'm having a problem to say
4 "Let the taxpayer decide first." I believe the
5 clerks have constantly said that they have control
6 over their calendar. And I think very -- there's a
7 difference in the opinion between that with CATA and
8 the clerks.

9 I -- if I hear what CATA is saying, no, the
10 taxpayer has the ability, or they -- they should have
11 the ability to say, "I want an in-person hearing."

12 And -- and -- and I get they should have the
13 ability to say that. But the clerk -- the first step
14 should be on the clerks scheduling whichever hearing
15 they schedule. And then the taxpayer saying, "Thank
16 you, but I prefer an in-person hearing."

17 MR. GAINES: Okay. So here -- here's my
18 issue, is that if you have a county that's backlogged
19 on their hearings, how are you going to get due
20 process for the taxpayer?

21 You know, if you give that authority to the
22 assessor to make that determination on whether it's a
23 remote hearing or not, and you have a two-year
24 backlog, isn't the taxpayer always going to lose in
25 the sense that they're not going to be able to decide
26 how to present their case?

27 MS. STOWERS: I don't think so.

28 I'm not giving it to the assessors, I'm

1 saying the participants -- whatever the language was
2 in the motion -- the participants rights to meet
3 either remotely or in person. And "participants"
4 does include taxpayers and assessors.

5 But I'm saying at the initial start of it is
6 going to be the clerk that's doing the scheduling of
7 the case. And the clerk is going to initially put
8 out either an in person or a remote hearing. And
9 then at that time, the participant would say, "I
10 prefer to have a remote hearing."

11 And ever since we've been in this COVID-19,
12 "participants" mean taxpayers have been -- have been
13 having the ability to go with the remote hearing,
14 whether it's in the property tax forum, sales tax
15 forum, all of you guys practice in all these arenas,
16 sales tax, Office of Tax Appeal, and the Franchise
17 Tax Board special regulations.

18 So the taxpayers have always been given the
19 opportunity, and will continue, I believe, to say, "I
20 want in person, and I will wait."

21 The only problem -- difference is in the
22 property tax rules that -- is that two-year statute
23 that a decision has to be made on a case. So that's
24 the problem that we have in this arena.

25 But --

26 MR. GAINES: Okay. Can we amend the --

27 MS. STOWERS: I -- I know I'm rambling,
28 but --

1 MR. GAINES: So would you be open to
2 amending the motion to -- to clarify that the
3 taxpayer has the right to make that decision?

4 That -- that's -- if I could have that
5 clarity, I'm -- I'm supportive.

6 MS. COHEN: Okay. Let me -- let me see if I
7 can get some clarity.

8 So, Ms. Stowers, I believe that we've heard
9 both.

10 I do have one question for the Work Group
11 participants.

12 Currently, if a taxpayer chooses a hearing
13 type, a remote versus in person, is there ever a
14 situation when the taxpayer's preference is not
15 honored, believing the taxpayer waives -- believing
16 the taxpayer waives the statute of limitations?

17 UNIDENTIFIED PERSON: Just say, "Excuse me,
18 Ms. Cohen."

19 MR. SCHAEFER: Point of -- point of order,
20 Madam Chair. This is Vice Chair Schaefer.

21 I withdraw my second. I was deferring to
22 the superior experience of --

23 MS. COHEN: Okay. Got it. Your -- your --
24 okay. We know your second is withdrawn.

25 Okay. But my question is, is that -- and
26 maybe it's directed to -- to the advocates, if a
27 taxpayer chooses a hearing type, has there ever been
28 a situation where their preference was -- wasn't or

1 hasn't been honored?

2 MR. YEN: Thank you, Madam Cohen --
3 Chair Cohen.

4 I think I just -- I wanted -- I guess I'll
5 try to answer your question. But then also just
6 address something that Mr. Ayob had suggested
7 before.

8 So we haven't had an instance, in LA County
9 that is, that we rejected the taxpayer's request.

10 Right now, based on our statistics, most, if
11 not -- not all, but many. And I think Ms. Alina
12 Kasparian had suggested that we had probably around
13 98 percent remote hearings move forward. Only 2
14 percent have really requested in person.

15 And of the 2 percent, 90 percent are from
16 represented taxpayers. So they're usually tax agents
17 requesting it. So we have not had instances where we
18 have that conflict yet.

19 Now, I do want to address real quickly what
20 Mr. Ayob was suggesting, that, you know, if
21 taxpayers are requesting an in person, and that the
22 assessor would object to that based on complexity,
23 because the case is really complex, and they want to
24 be in person, what happens if it gets flipped around,
25 and it's the assessor who is now requesting a in
26 person, because they believe that the complexity of
27 the case requires an in person. But the taxpayer now
28 does not want to be -- they want to be remote.

1 So, in that instance, that's where we have
2 the third party, which is the assessment appeals
3 board, to make that decision based on the various
4 circumstances.

5 We have the two-year statute of limitations.
6 We have, you know, accessibility. We have staffing.
7 We have assessment appeals board member availability.
8 We have all of those that we have to consider when
9 making a decision on calendaring those assessment
10 appeals.

11 It's not just going to be on the
12 determination of what the taxpayer or the assessor
13 wants.

14 And that is the key to and the crux to what
15 we're trying to do in this LTA, to ensure that, as
16 the assessment appeals board, that we have the right
17 and we have the duty to ensure that we have a fair
18 and equitable, impartial assessment appeals board who
19 evaluates both the taxpayer, as well as the
20 assessor's positions on that appeal.

21 MS. COHEN: And, Mr. Yen, who do you
22 represent?

23 MR. YEN: Sorry. I represent Los Angeles
24 County. I'm the Assistant Executive Officer. And
25 one of the many areas I oversee is the assessment
26 appeals board.

27 Many of you may know me from my previous
28 iteration. I was also working for the assessor's

1 office. Although I've now changed hats, and I'm
2 purely team assessment appeals board.

3 MS. COHEN: Got it. Thank you.

4 All right. I've got Mr. Thomas Parker, and
5 then we've got -- yeah, Mr. Thomas Parker, and then
6 we've got Ms. Ann Moore.

7 MR. PARKER: Thank you, Madam Chair.

8 Some of this debate, as I've been following
9 it, seems to imply, although no one has been willing
10 to come out and say it so boldly as I will, a lack of
11 trust in the willingness and the ability of the AABs,
12 wherever the AAB is located in this state, to make a
13 fair and reasonable decision, and not go out of its
14 way to favor assessors.

15 The -- the very implicit underlying tone to
16 some degree seems to be that AABs will favor
17 assessors. And one could debate why that is. But
18 I -- I just have this feeling that it's there.

19 And what I -- I want the Board to understand
20 is not just in LA where I happen to work, but in all
21 the other four counties where I work that were
22 smaller, the AABs did not favor assessors, and they
23 did not make decisions because they liked the
24 assessor more than taxpayers.

25 I would ask that the State Board give a
26 degree of trust to AABs, so that when we tell you in
27 all sincerity that we need to control our calendar as
28 an impartial hearing body, we mean what we say.

1 We are not anti-taxpayer. We are not
2 pro-assessor. We're going to hear all of the
3 evidence. Everyone is going to get to submit the
4 evidence they want to submit to make their case. And
5 somebody is going to win by a preponderance of the
6 evidence.

7 But we're not -- we can be trusted. We're
8 not anti-taxpayer.

9 Thank you.

10 MS. COHEN: Thank you for that
11 clarification.

12 Ann Moore.

13 MS. MOORE: Hi.

14 I can say, from San Diego County's
15 perspective, we only had about -- when we were closed
16 and virtual only, we are open now, we only had about
17 10 people insist upon in-person hearings of the
18 thousands of hearings we heard.

19 We, of course, had to defer them until we
20 were able to have in-person hearings. So I think
21 that that -- that is the situation that most people
22 will find them in, is not that they are being denied
23 their hearing type, but that it's being deferred
24 until we're able to offer that.

25 I also, you know, know that there are some
26 counties that aren't able to offer virtual at all.
27 So if the -- if the applicant wants virtual because
28 of health reasons or anything along those lines,

1 there are counties that, either because of staffing
2 reasons or technology reasons, can't offer their
3 preferred hearing platform.

4 And -- and I -- I can say that in our --
5 from our perspective, we are trying to honor all
6 requests for virtual right now for that reason.

7 Because we recognize that, you know, the
8 pandemic has continued to be difficult for certain
9 populations who may have, you know, compromised
10 immune systems. And we want to offer the ability for
11 parties to be comfortable no matter what platform
12 that they are using.

13 But I did want to touch back to Mr. Gaines'
14 point about allowing -- about backlog.

15 The -- the management of the different
16 hearing types in trying to balance requests for each
17 hearing types creates more backlog than simply just
18 offering what we're able to offer, given the current
19 public health situation.

20 The -- the trying to juggle multiple
21 calendars with -- with COVID creates a need for us to
22 create first-convenience backlog calendars that
23 continue to grow.

24 So I -- I don't think that, you know,
25 restricting -- only taxpayers have the right to
26 assert their hearing -- their preference for hearing
27 is going to solve anything regarding backlog.

28 Thank you.

1 MS. COHEN: Of course. Thank you.

2 All right. Mr. Ayoob.

3 MR. AYOOB: Thank you, Madam Chair.

4 And I'm sorry to keep raising my hand. But
5 I want to be sure, you know, I put a fine point on
6 the comments that are being made.

7 And, again, the perspective, even though
8 they haven't had any problems yet, we haven't had any
9 problems yet with remote or -- versus in-person
10 hearings, we're planning a policy, even though the
11 issue hasn't come up yet, we're planning a policy
12 that has to cover those situations.

13 To the backlog issue, LA cleared 100,000
14 case backlog in the '90s without remote hearings.
15 So, you know, we need to focus on whose rights we're
16 affecting here.

17 It's not a matter of trust. I don't trust
18 anybody in government more than I trust Tom Parker.
19 He's one of the most honorable guys I've ever met.
20 It's not an issue of trust.

21 But you have to ask yourself this question,
22 if a taxpayer wants an in-person hearing and is
23 willing to sign a waiver, should the policy be that
24 he can be denied that in-person hearing?

25 Right now the way these two sentences read
26 together, he -- or would be read together if you
27 change "taxpayer" to "participant," a taxpayer could
28 be denied an in-person hearing. That's all I'm

1 saying. And I just don't think that should be the
2 policy.

3 Now -- now if you have 1 in 1,000, but that
4 1 in 1,000 doesn't get the forum that he believes
5 affords the most due process.

6 MS. COHEN: Okay.

7 Mr. Edward Yen.

8 MR. YEN: Apologies for coming in again.
9 But I just didn't want the last word to be that the
10 assessment appeals board would somehow take it upon
11 itself to reject the opportunity, based on this LTA,
12 to allow a taxpayer to have a forum of their choice.

13 And I think, you know, throughout this
14 process, you know, the LTA is very clear that, you
15 know, if an extension is requested, you know, our
16 assessment appeals board would wait and grant the
17 taxpayer the forum that they want, whether it's
18 virtual or in person, depending on the circumstances
19 that are raised.

20 You know, there may be a situation where
21 the -- the taxpayer wants remote. But, you know, our
22 systems are down. You know our Board of Supervisor's
23 meeting yesterday had an issue with AT&T conference
24 call lines. So there are circumstances where
25 technology may be down, and we would recommend a --
26 an in person, if that is necessary.

27 So I think I just want to make some
28 clarification that, you know, I don't think this --

1 this LTA would be setting a policy that would suggest
2 that the assessment appeals board would somehow
3 reject the taxpayer's request.

4 In fact, you know, our Board of Supervisors
5 are elected officials themselves, and, you know, all
6 our departments, we hear the taxpayers and
7 constituents, right?

8 And those taxpayers, constituents, you know,
9 they will -- they will speak out, and we will hear
10 them.

11 And that is why it is our job, as an
12 assessment appeals board, to ensure that we have the
13 best access that we can bring to the taxpayers.

14 Thank you very much.

15 MS. COHEN: All right. Thank you.

16 I see no other names in the queue.

17 So I wanted to kind of -- I wanted to pivot
18 back to where my Board Members are.

19 There was a motion that was made, and then
20 the second was made, and then it was repealed. So we
21 still have an open -- an open motion on the table.

22 I have actually also additional question --
23 additional question for the Work Group members.

24 So, Work Group members, I'm being reminded
25 by my team that -- that we drafted this language
26 intentionally with the benefit of the taxpayer in
27 mind due to the pandemic.

28 If you take a look at the language, we even

1 address the pandemic on the final line that no longer
2 exists.

3 I'm wondering if it's premature to make this
4 change. I'm wondering if it's premature to make this
5 change. Take a look. I'll give you a second.

6 MS. STOWERS: Chairman Cohen.

7 MS. COHEN: I'm here. Yes.

8 MS. STOWERS: While they take a look, and I
9 realize I don't have a second on my motion at this
10 time, but Member Gaines asked would I be willing to
11 make some modifications, and to -- with the focus
12 more on the rights of the taxpayers.

13 MS. COHEN: Okay.

14 MS. STOWERS: So I've been trying to play
15 with the language, and this is what I've drafted:

16 As an initial matter, this includes
17 participant's rights to meet either remotely or in
18 person. AAB boards are encouraged to accommodate a
19 taxpayer's request to reschedule a different hearing
20 type, remote to in person, or in person to remote.

21 I -- I'm hoping that that addresses the
22 concerns that the taxpayers' rights should come
23 first.

24 MS. TAYLOR: Ms. Stowers, this is
25 Ms. Taylor.

26 Could you please repeat that?

27 MS. STOWERS: Sure.

28 As an initial matter, this includes a

1 participant's right to meet either remotely or in
2 person, AA -- assessment appeal board are encouraged
3 to accommodate a taxpayer's request to reschedule for
4 a different hearing type, remote to in person, or in
5 person to remote.

6 MS. COHEN: Okay. I think you've got people
7 processing, which is a good thing.

8 So let's pivot to Mr. Gaines. I see your
9 hand up.

10 Go ahead, sir.

11 MR. GAINES: I want to -- want to thank
12 Member Stowers for her effort in trying to figure
13 this out. I really appreciate it.

14 And I -- but I -- I would like -- I -- I
15 just like more certainty in that language. And I --
16 I know that you're -- you're saying "encourages."
17 But I -- I think that that should be a -- a
18 requirement.

19 So I -- if we put in the word is "required"
20 versus "encouraged," that solves the issue in my
21 mind.

22 I just am concerned that there will be
23 circumstances where the interest of the taxpayers, or
24 a taxpayer, would not be represented in the best way
25 for that particular individual because of the way the
26 evidence had to be provided, whether it was remotely
27 or in person.

28 And I -- I just defer to that taxpayer.

1 Because the taxpayer is up against, you know, you've
2 got a situation where you're dealing with an entire
3 agency. And I -- I just want to make sure that the
4 rights of that taxpayer are protected through the
5 process.

6 And I feel that as long as the process is
7 not being abused by that taxpayer, that they ought to
8 have that right to make that decision.

9 MS. STOWERS: I -- I -- understand what --

10 MR. SCHAEFER: Member Gaines.

11 MS. STOWERS: -- you're saying.

12 MS. COHEN: Hold on.

13 Hold on, Mr. Schaefer. Hold on.

14 Go ahead, Ms. Stowers.

15 MS. STOWERS: I played with putting in "are
16 required" or "shall," but I think we might overstep
17 if we put that in there.

18 And I would defer to Mr. Moon on if we could
19 require the AAB board to do something. I don't think
20 we can. So that's why I didn't have it in there.

21 But I strongly support taxpayers having the
22 right to request a different type of hearing.

23 MR. GAINES: Yes. Okay. All right.

24 So, yeah, we could hear from Mr. Moon. But
25 I'd like to also hear --

26 MS. COHEN: Mr. O'Neill has his hand up,
27 too.

28 MR. GAINES: -- Mr. Ayooob. So --

1 MS. COHEN: Okay. So hold on.

2 We're gonna hear from Mr. Moon. And then
3 we'll hear from Mr. O'Neill.

4 MR. MOON: Ms. Stowers and Mr. Gaines, so
5 I -- I don't believe the LTA, if it were the Board's
6 desire to institute some type of requirement that the
7 taxpayer have a choice, I don't believe the LTA would
8 be the proper way to do that.

9 I think the Board would most likely have to
10 do that through regulation or through statute.

11 MS. COHEN: Ms. Stowers, you're giggling.

12 MS. STOWERS: Thank you.

13 I don't -- I don't mean -- it's very
14 important. I'm not -- I'm not giggling.

15 It's just so ironic that, I agree, we would
16 need a rule change. One reason why we went with the
17 LTA in January of 2021 is because we wanted -- we saw
18 the urgency, and we wanted to get it done as quickly
19 as possible. And a rule change would take, what, a
20 year? That's why I'm giggling.

21 But thank you, Mr. Moon, for that
22 clarification.

23 MS. COHEN: Okay.

24 MS. STOWERS: So I don't think I'm going to
25 get a second for my motion. I wish we could get
26 somewhere on this issue. But maybe we go to
27 rulemaking.

28 MS. COHEN: Okay. Let's hear from

1 Mr. O'Neall.

2 MR. O'NEALL: Thank you, Chair Cohen.

3 I -- I was going to say that CATA
4 understands Mr. Gaines -- Member Gaines' comments.

5 We do agree with Member Gaines that -- and
6 I -- I guess maybe what, indirectly, Ms. Stowers is
7 saying, and that is that unless there's some sort of
8 language that's going to make this mandatory, that
9 it's a requirement and not just it's encouraged,
10 there will be -- there will be those circumstances
11 where a taxpayer who seeks a certain type of hearing
12 will not get that hearing, either because an assessor
13 asks for something else, or because a board, because
14 of a circumstance, says, "We just can't afford -- We
15 just can't afford to do that kind of hearing right
16 now."

17 So -- but given that Member Stowers has
18 withdrawn her -- her motion, I will just put that
19 comment on the record, and -- and -- and leave it at
20 that.

21 MS. COHEN: All right.

22 So we've had a really, I think a robust
23 discussion for the last hour-and-a-half.

24 I want to ask all the Work Group members to
25 consider this issue until the next meeting.

26 How do you feel about that?

27 I see a yes from Mr. Ayoob.

28 Colleagues?

1 Mr. Donald Scott is saying yes.

2 I can't see my folks on the phone. Maybe
3 you guys could raise your hand.

4 Ms. Berkman.

5 Who else was on the -- Ms. Kasparian.

6 So we -- Ms. Morgan, Ms. Leslie Morgan.

7 So, Yvette, Ms. Stowers, I wanted to just
8 acknowledge, I appreciate your efforts, and I do find
9 the irony funny as well. And I applaud the good --
10 the good college try.

11 But I don't know, I mean, if -- parties, are
12 you interested in keep going, or should we table this
13 for next -- next month, and really work on trying to
14 get some resolution around this?

15 If there are any other con -- any other
16 consensus items others want to raise, I'm happy to
17 take them up now.

18 MR. O'NEALL: So, Madam Chair.

19 MS. COHEN: Yes.

20 MR. O'NEALL: Just to be clear.

21 MS. COHEN: Sorry, nonconsensus items.

22 Go ahead.

23 MR. O'NEALL: Oh, okay.

24 On consensus items, just to be clear where
25 we now stand -- this is Chris O'Neall with CATA.

26 The Board has adopted the draft as issued
27 last week by Mr. Yeung and his staff. And if I
28 understand correctly, the only issues that would

1 be -- if we carry this over and don't continue today,
2 the only issues that would be -- we would be looking
3 into is this word "taxpayers" on the fourth line of
4 the middle paragraph on page 2, and I think, as that
5 ties to or relates to the words "as a general
6 matter."

7 Is that the only issue that, Madam Chair,
8 you and the Board are still wishing to get some more
9 input or clarity on?

10 MS. COHEN: Well, no. Because we still have
11 the -- all the nonconsensus items.

12 Remember when people were making their
13 opening remarks, there was a couple of nonconsensus
14 items.

15 This was just something I thought we had a
16 little bit more consensus on, so I thought we would
17 start. But it's turned into a point where there's a
18 few -- there's a -- it's sticky.

19 So -- and then we need to address some of
20 the things that were leftover from November.

21 So I don't want to get in the habit of
22 kicking things down the can where at some point we're
23 going to have to make a difficult decision and keep
24 moving forward.

25 I'd like to hear -- I'd like to pivot from
26 this conversation and just table it until next month.

27 But I do want to hear some of the
28 nonconsensus items that people were speaking to

1 earlier when I -- when I was -- when we were doing
2 some of the opening remarks.

3 So --

4 MR. O'NEALL: Okay. Well --

5 MS. COHEN: Go ahead.

6 MR. O'NEALL: Madam Chair, since CATA -- on
7 the agenda, since CATA was Item C, so really the
8 first one that came up, maybe I'll just jump in right
9 now.

10 MS. COHEN: Okay.

11 MR. O'NEALL: The draft LTA that was issued
12 last week by Mr. Yeung and his staff, we -- we only
13 had the concern about the "as a general matter"
14 language, that I'm aware of.

15 Which has now morphed into including the
16 "taxpayers" wording.

17 And I'm not aware of any other matters.
18 Because I'm -- I guess we have to hear from CACEO as
19 to where they stand.

20 The only other thing I'm aware of they've
21 raised is inserting a recitation of California
22 Constitution Article XIII Section 16, which discusses
23 an appeals board's power to enact rules of procedure
24 and notice.

25 And the language they have in their letter
26 is -- is difficult, because it says enforce. And
27 that's not correct.

28 I'm not aware of anything else out there

1 that we need to be addressing. So however I'm --
2 CATA is willing to, you know, have -- have what we've
3 done today put in a final form as adopted by the
4 Board earlier this morning, and then see what issue
5 remains. I think it's only one, though, that I'm
6 aware of -- or perhaps two.

7 That's all I have.

8 MS. COHEN: All right. That's a lot.

9 Thank you.

10 Let me see, colleagues, Board Members,
11 anyone else have any thoughts to what Mr. O'Neall
12 said?

13 MR. PARKER: Madam Chair.

14 MS. COHEN: Yes.

15 MR. PARKER: This is Thomas Parker from
16 CACEO.

17 MS. COHEN: Okay.

18 MR. PARKER: We -- we are content for the
19 moment to put aside the debate regarding
20 "participant" versus "taxpayer."

21 But we did add some language -- a language
22 proposal, which we believe was consistent with the
23 other -- otherwise existing proposed language of the
24 rights regarding infeasibility in our
25 January 25th, 2022 letter.

26 We -- we -- we don't -- we certainly hope
27 and we certainly believe that the infeasibility
28 language is not inconsistent with the language that

1 the State Board has put out there for public
2 consideration, and, in fact, approved on a motion
3 however many minutes ago.

4 But we do ask for consideration of this
5 clarification or tightening language to improve the
6 language further.

7 MS. COHEN: To improve the language further.

8 Okay. All right.

9 Thank you, Mr. Thomas Parker.

10 CATA, any comments regarding the
11 infeasibility language --

12 MR. O'NEALL: Yes.

13 MS. COHEN: -- posed by CACEO.

14 MR. O'NEALL: Yes.

15 Thank you, Madam Chair.

16 Chris O'Neall for CATA.

17 I believe that sentence, unless it is
18 infeasible for the appeals board to hold a timely
19 hearing under the particular circumstances using the
20 party's preferred type of hearing, I think the Chair
21 has already addressed that.

22 You did so early this morning, early in the
23 meeting where we said -- because there's a waiver
24 under section 1604 that's available.

25 Because of that, I'm -- I'm really not
26 thinking that that addition is necessary in this
27 paragraph on page 2 of the draft LTA. I think it's
28 covered by -- by language further on down that says

1 the taxpayer, the applicant sign -- can sign a
2 waiver.

3 MS. COHEN: Okay. Awesome.

4 Okay. Let me see. Let me look at -- I see
5 Edward Yen's hand.

6 MR. YEN: Yes.

7 I think just kind of to add on what
8 Mr. Parker is saying is that the reason why it's
9 inconsistent is because throughout our entire
10 discussion these last 10, 15, maybe 20 minutes or so,
11 we've been talking about the potential of, you know,
12 whether it's the assessor wanting something, and then
13 the taxpayer disagreeing, or vice versa.

14 And the language is just -- just -- just
15 clarifying that if it's not possible to provide
16 either one, whether it's the assessor or the
17 taxpayer, their choice of forum, that we have, we, as
18 the assessment appeals board, have to make that
19 decision for them.

20 And so that, you know, that is to cover the
21 potential -- potential circumstance that may come up.

22 And I think that's why we feel that if we
23 can insert that in that same paragraph, after the
24 language in the -- in the -- that paragraph with,
25 let's say, after "as an initial matter," and then
26 includes the taxpayer's rights either remotely or in
27 person.

28 In conjunction with that sentence, what it

1 helps clarify is that although we will try to meet
2 either party's preferred mode, that if it's
3 infeasible, if it's not possible because whatever the
4 circumstance is, that we will then have to choose.

5 Or -- or then what you can do is the
6 suggested language that Mr. O'Neill has stated, you
7 can sign the waiver, and we can extend that until we
8 can get your choice of forum for you.

9 MS. COHEN: Okay.

10 One more hand.

11 Hold on, Mr. O'Neill. We've got to go in
12 order.

13 Alina Kasparian.

14 MS. KASPARIAN: Just a quick comment.

15 I do -- I just want to remind everyone that
16 waivers -- you can terminate a waiver at any time. I
17 know that's the obvious, but we tend to forget.

18 So that can happen. And that's not the
19 ultimate goal for the AAB, hence the backlog that's
20 been growing, you know, for decades in LA County.
21 Which consistently happens on vacating our agendas.

22 Which was kind of the initial reason for our
23 involvement in this LTA was to facilitate our agendas
24 better.

25 So it's not just a waiver. I do want to
26 emphasize that.

27 MS. COHEN: Okay. I appreciate that.

28 Mr. O'Neill.

1 MR. O'NEALL: Thank you, Madam Chair.

2 The point that Mr. Yen raised is really the
3 point we've been discussing the past 90 minutes.

4 I think that sentence, or that clause, rolls
5 into this whole concept of does the taxpayer get to
6 choose first?

7 What if -- what if that choice is countered
8 by the assessor or by an assessment appeals board
9 clerk?

10 I think we roll that issue into the
11 discussion next month, the issue that Mr. Parker
12 raised and Mr. Yen has discussed.

13 MS. COHEN: Okay. Okay.

14 So, Mr. Parker, I'm wondering if you have a
15 counter response.

16 MR. PARKER: Yes. Yes, Madam Chair and
17 Members of the Board.

18 We don't believe that the proposal that we
19 made, nor the rip on the proposal that Mr. Yen raised
20 a moment ago, is inconsistent with the language of
21 the LTA.

22 MS. COHEN: Okay.

23 MR. PARKER: We don't necessarily see the
24 need to prolong the discussion on that point. But it
25 is up to the State Board, obviously.

26 MS. COHEN: All right.

27 Colleagues, just really quick, I want to do
28 a time check and a biocheck. We're approaching

1 12:30. Wanted to see if we should take a lunch break
2 or continue to conclusion.

3 I vote for a lunch break.

4 I'm talking to my elected colleagues here.

5 MR. VAZQUEZ: How much longer do you think
6 we have to go?

7 I thought we could wrap it up. If not -- if
8 you think it's gonna take longer, I would say take a
9 break.

10 MS. COHEN: Okay. I don't think -- I do not
11 think it will take longer. But, again, I wanted to
12 check in.

13 Ted Gaines, do you have any feelings on
14 anything one way or the other?

15 MR. GAINES: My thought is if people need a
16 little -- a little break, that'd be okay if they need
17 to.

18 MS. COHEN: We have also staff, the
19 transcriptionist. We've got other people that we
20 have to take into consideration when making this
21 decision.

22 So let's go ahead and take a 10-minute break
23 at this point. It's 12:23. We're just going to
24 recess for 10 minutes.

25 Let's keep it tight so we can get back and
26 not lose this momentum.

27 All right, folks. Thank you.

28 MS. FLEMING: Thank you, Madam Chair.

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(Whereupon a break was taken.)

MS. COHEN: All right. Everyone, I thank you. I trust that short break was beneficial.

I have concluded that based on the discussion on the last issue that we are at a nonconsensus, and -- that we are at a nonconsensus point, and that the Work Group participants are there -- and to the Work Group participants, are there any outstanding nonconsensus items that the Work Group would like to present or would like to discuss?

All right. I see a hand.

Ms. Leslie Morgan.

MS. MORGAN: I guess I have a question about the point at which we are, and the moving forward.

I know that the opinion of Richard Moon was -- had to do more with the Board's authority to even put in language such as was being suggested.

So I guess that's part of my question in terms of what the next meeting is going to be about. Is it going to be about getting an LTA to the point of being presented to assessors and appeals boards with the generalized oversight in which the Board's role is? Or is it to hold off on this LTA in an attempt to get consensus?

Because I'm a little bit confused on where those boundaries are right now. Because I think that anything that's nonconsensus right now really is

1 about how much authority the Board even has in the
2 issue of being able to put the language being
3 suggested. So I guess that's either a question that
4 can be answered in the next meeting.

5 But, in general, I was just curious, is the
6 goal -- I'm assuming the goal is still to get an LTA
7 out with more clarified language on these consensus
8 items.

9 MS. COHEN: That's right. That is the goal.
10 And, Ms. Morgan, as you are aware, we
11 approved the LTA, and the Executive Director will
12 finalize and issue it.

13 MR. O'NEALL: Madam Chair, may I speak?
14 It's Chris O'Neill with CATA.

15 MS. COHEN: Yes, please. I didn't see your
16 hand. Please speak.

17 MR. O'NEALL: The -- CATA is prepared to
18 accept the draft LTA as adopted by the Board, and as
19 written in that paragraph on the middle of page 2 as
20 is with the word "taxpayers," and with the words "as
21 a general matter" in the following sentence.

22 CATA has no other issues -- nonconsensus
23 issues to raise with regard to the draft LTA as
24 presented last week, and as adopted by the Board this
25 morning.

26 MS. COHEN: Okay. Thank you, Mr. O'Neill.
27 I appreciate that.

28 Ms. Morgan, also I just wanted to let you

1 know in terms of us going forward, I just want you to
2 be aware that there is a county that would like to
3 make a presentation to the Work Group about lessons
4 learned related to remote hearings.

5 So that -- I think that speaks to your -- to
6 the immediate question as to what are we going to be
7 doing. If we meet again, what are we going to be
8 hearing.

9 And so I'd like to give that county an
10 opportunity to make the presentation. It's about a
11 15-to-20 minute presentation with some salient and
12 interesting points and lessons learned that I think
13 will benefit the entire Work Group.

14 MS. MORGAN: Thank you.

15 MS. COHEN: No -- yes. No problem.

16 So that will be the focus of the next
17 convening.

18 All right. Let me see. Let me go back to
19 Ms. Taylor.

20 Ms. Taylor, I was wondering if there's any
21 public comment that we need to take.

22 MS. TAYLOR: You know, it's probably a good
23 idea to ask for public comment, because we're still
24 on item -- Subitem D.

25 MS. COHEN: Mm-hm.

26 MS. TAYLOR: -- [inaudible] move on.

27 So if you agree, I will do that.

28 MS. COHEN: Yes, I agree.

1 MS. TAYLOR: Thank you.

2 AT&T moderator, please let us know if
3 there's anyone on the line who would like to make a
4 public comment regarding this matter.

5 AT&T MODERATOR: Okay.

6 Ladies and gentlemen, if you would like to
7 make a public comment, please press one, then zero at
8 this time; one, zero.

9 MS. TAYLOR: Let me check to see if there's
10 a technical difficulty since we have not heard from
11 AT&T.

12 Is there someone on the public line?

13 AT&T MODERATOR: This is Ryan with AT&T.
14 Can you hear me?

15 MS. TAYLOR: We can now.

16 AT&T MODERATOR: Okay.

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

19 We have no one in queue at this time.

20 MS. TAYLOR: All right.

21 Chair Cohen, would you like me to move on to
22 the next subitem?

23

24

SUBITEM F

25

26 MS. TAYLOR: Our next subitem is F;
27 Follow-up on Other Key Issues Needing Additional
28 Guidance Regarding the Remote AAB Hearings.

1 As noted previously, all Work Group members
2 may participate in this discussion.

3 Speakers on Subitem F include:

4 Thomas Parker, Hon. Ernest J. Dronenburg,
5 Marc Aprea, Richard Ayoob, Chris O'neall,
6 Scott Donald and David Yeung.

7 Chair Cohen, you're muted.

8 MS. COHEN: Thank you.

9 Speakers, are you guys ready to present?

10 All right. Sounds good.

11 MR. PARKER: Madam Chair.

12 MS. COHEN: Yes.

13 MR. PARKER: This is Thomas Parker.

14 MS. COHEN: Yes.

15 MR. PARKER: And, Members of the Board, I
16 apologize for the delay. I know this has been a long
17 day for everyone.

18 I'm trying to get some quick guidance from
19 the Association on Item F as to whether there are
20 other key issues that need additional guidance at
21 this time.

22 So the patience of the Board for a minute or
23 two, hopefully I can get some guidance, please.

24 MS. COHEN: Sure. Sure. Sure. No problem.

25 Actually, we can go to the next speaker.

26 MR. PARKER: Thank you.

27 MS. COHEN: And that next speaker is -- I've
28 got on the agenda, it says Mr. Ernest Dronenburg, but

1 I'm sure Leslie Morgan might want to step in.

2 MS. MORGAN: Yes. Sorry. I was typing as
3 well as listening.

4 So -- but, yeah. I don't know that there's
5 anything much more to add, other than in
6 transitioning, and here in Shasta County, like, you
7 know, for us, in person is the way we do it day in
8 and day out.

9 And I assume that most counties are in the
10 mindset that that's generally preferred. But in
11 terms of the transition, I do think we all need to be
12 mindful that the transition of the future is more
13 likely to include remote as an everyday practice.

14 So --

15 MS. COHEN: Okay. Thank you for that
16 reminder.

17 Does that conclude all your -- your remarks?

18 MS. MORGAN: Yes, thank you.

19 MS. COHEN: Okay.

20 So I don't know if Breann Robowski is back
21 with us.

22 Is anyone speaking on her behalf?

23 No one -- is there anyone from CATA? No?

24 Okay. We'll skip her.

25 And we'll go to Mr. Marc Aprea.

26 MR. APREA: Madam Chair, I just want to say
27 that a letter to you last week indicated Ms. Robowski
28 is on maternity leave. And that as a result,

1 Mr. O'Neill [inaudible] --

2 MS. COHEN: I'm sorry. I don't know if
3 anyone else is having trouble. We're having trouble
4 hearing.

5 Could you speak up a little bit?

6 MR. APREA: Yes.

7 So this is Marc Aprea.

8 MS. COHEN: Yes.

9 MR. APREA: I just wanted to let you and the
10 other Board Members know that Breann Robowski is on
11 maternity leave.

12 And as our letter reflected, Scott Donald,
13 Chris O'Neill and Richard Ayooob are here to represent
14 CATA. And consistent with our comments in November,
15 it takes three men to replace one woman.

16 So for the foreseeable future, these three
17 gentlemen will be representing CATA on the working
18 group meetings.

19 MS. COHEN: Okay. Wonderful.

20 All right. Well, let's see if
21 Mr. Kevin Moore has anything to say.

22 MR. O'NEALL: He will not be participating,
23 Madam Chair.

24 MS. COHEN: Okay. Bradley Marsh.

25 MR. O'NEALL: He will not be participating
26 either.

27 MS. COHEN: Okay. And what about
28 David Yeung.

1 MR. YEUNG: Yes. Thank you very much for
2 the opportunity.

3 No, there are no -- there are no other
4 additional items that I wish to address at this
5 point. We've had a very vigorous discussion on it
6 already.

7 If it pleases the Board, can I bring
8 something back up?

9 MS. COHEN: Yes.

10 MR. YEUNG: Mr. O'Neill made a comment on
11 the previous item, on D, that they were able to --
12 they're okay with moving forward with the letter
13 as -- as edited by -- by staff.

14 And that leaves in the portion about the
15 taxpayer. That leaves that in, but also leaves in
16 that portion "as a" -- "as a general matter."

17 I -- if -- if we can, is there -- is -- are
18 the clerks okay with that, or does that still need to
19 be brought back up next -- next month?

20 MS. COHEN: I feel like the Board already
21 approved the letter.

22 MR. YEUNG: They did. They -- they did
23 as -- as approved. But if that is no longer an item
24 of contention for CATA, I'm asking is it still an
25 item of contention for the clerks?

26 MS. COHEN: I think it's a nonissue. I
27 don't -- I believe it's a -- I don't want to speak
28 for them. But let me see if there -- I don't see any

1 hands up. I don't see any hands up.

2 So I'm going to take that as no, that's not
3 an issue, Mr. Yeung.

4 MR. YEN: I'm sorry, I believe Mr. Parker
5 was going to -- he's been conferring with us offline,
6 so hopefully he's going to mention something about
7 our consensus.

8 MR. YEUNG: Right.

9 Because your letter of January 25th has
10 language in there, you wish to, one, -- [inaudible].
11 If that's no longer an issue, then perhaps we can
12 have one less issue.

13 MS. COHEN: Okay.

14 Let me check in with a few other of the
15 Work Group members.

16 Mr. Ayooob.

17 MR. AYOOB: I'll defer to Mr. O'Neall.

18 I think we're fine, you know, to Mr. Yeung's
19 point, we're fine with the letter as is, as long as
20 it stays as is.

21 If something switches with the "as a general
22 matter" or with the "taxpayers," then both those
23 sentences are connected in a way.

24 But the way it's set up right now with the
25 taxpayer having that initial choice, I think it
26 works.

27 MS. COHEN: Okay.

28 Chris O'Neall, anything from you?

1 MR. O'NEALL: Nothing, Madam Chair.

2 It is CATA's position that that second and
3 that third sentence are -- are -- are linked. And so
4 that's why "taxpayer's right" and "as a general
5 matter" are both in there.

6 If they're both in there, CATA stands on
7 what the Board has adopted today, and we're fine with
8 it.

9 MS. COHEN: Okay. So -- I just want to make
10 sure I'm clear. I'm not actually discussing the
11 letter. It's no longer up for discussion. I'm
12 actually talking about -- I'm referring to
13 outstanding matters.

14 MR. O'NEALL: There are no other outstanding
15 matters that CATA wishes to raise with regard to this
16 proposed or draft LTA as adopted today by the Board.

17 MS. COHEN: Okay. I apologize if I was not
18 clear about that.

19 Seeing that there --

20 MR. PARKER: Madam Chair.

21 Madam Chair, this is Thomas Parker.

22 MS. COHEN: Yes.

23 MR. PARKER: -- [inaudible] consensus of the
24 Clerks Association.

25 MS. COHEN: All right.

26 MR. PARKER: Sorry, it took a little longer
27 than I hoped it would.

28 We are -- we have no -- no nonconsensus

1 issues, and we accept the LTA as it has been
2 submitted to the public, and also as approved by your
3 Board by motion.

4 MS. COHEN: All right. Thank you. I
5 appreciate that.

6 So let's go to -- let's go to public
7 comment, seeing that I have no -- no hands up from my
8 colleagues.

9 MS. TAYLOR: All right.

10 AT&T moderator, please let us know if there
11 is anyone on the line who would like to make a public
12 comment regarding this matter.

13 AT&T MODERATOR: Okay.

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

17 And we have no one in queue for comments.

18 MS. COHEN: Okay. All right.

19 Thank you.

20 MS. TAYLOR: I believe we have Subitem G.
21 Would you like me to announce that?

22 MS. COHEN: That's right.

23

24

SUBITEM G

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26 MS. TAYLOR: The final subitem is G;
27 Board Wrap-Up and Schedule for Next Steps.

28 The speakers for this subitem are the

1 Honorable Antonio Vazquez, Member, California State
2 Board of Equalization -- Equalization, District 3;
3 Honorable Malia M. Cohen, Chair, California State
4 Board of Equalization, District 2; Brenda Fleming,
5 Executive Director, California State Board of
6 Equalization.

7 MS. COHEN: All right. Thank you.

8 Well, thank you to all the Work Group
9 participants. I appreciate the comments and the
10 feedback.

11 As you know, the Board earlier approved the
12 LTA as presented by the Executive Director,
13 reflecting consensus items agreed to at the November
14 Board Meeting.

15 And based on this discussion, it appears
16 that there are -- that there are some additional
17 consensus items that we need to continue to work on.

18 So, colleagues, I'd like to ask for a motion
19 to direct the Executive Director to begin to dive
20 into additional consensus items that were items to
21 the earlier approved LTA.

22 MR. SCHAEFER: Vice Chair Schaefer.

23 I would so move.

24 MS. COHEN: Okay. Thank you.

25 MR. GAINES: Second.

26 MS. COHEN: I'm sorry. I believe that there
27 is no motion needed for this next -- for the next --

28 MR. SCHAEFER: Withdraw the motion. I

1 thought you were asking for one.

2 MS. COHEN: I appreciate that. I was
3 asking.

4 MR. GAINES: Withdraw the second.

5 MS. COHEN: Are there any -- are there any
6 wrap-up comments?

7 MR. VAZQUEZ: Yes, Madam Chair.

8 MS. COHEN: Please do.

9 MR. VAZQUEZ: Chair Cohen, Members, I just
10 want to extend my utmost thanks to each and every BOE
11 staff, and all the Work Group participants who made
12 such a tremendous effort to provide expert testimony,
13 and cleared your calendar for every hearing and work
14 on the surveys, letters, and documents, and educated
15 us and brought us to the place where we're at today,
16 with almost a finished LTA to guide and set forth the
17 key principles relevant to providing full and fair
18 remote hearings.

19 Your time and commitment was exemplary, and
20 your constituents should know how well-represented
21 they are by your professionalism and your knowledge.

22 And just -- just a big thank you to
23 everybody, especially our staff, and your staff and
24 mine, who went out above and beyond to try to get
25 this to where we're at today.

26 And looking forward to bring back some of
27 those nonconsensus items next month, and see if we
28 can't come up with some resolution.

1 MS. COHEN: Appreciate that. Thank you for
2 the wrap-up comments.

3 Ms. Fleming, do you have any wrap-up
4 comments that you'd like to share?

5 MS. FLEMING: I just would echo what has
6 just been shared, and extending my thanks and
7 appreciation for everyone who has participated.

8 This has been a significant investment of
9 time, and just, you know, intellectual -- amazing
10 intellectual discussions and contributions.

11 So thank you all for taking the time to do
12 so.

13 As you know, Members and guests, the Board
14 is charged with prescribing rules and regulations to
15 govern the local boards of equalization when
16 equalizing.

17 And so the Board, under Ms. Cohen and the
18 Board's leadership, will continue to provide the
19 necessary guidance to the counties through this LTA,
20 in addition to the assessment appeals manual
21 regarding these remote hearing issues, training, etc.

22 So we'll continue with the work. We'll take
23 the assignment, Members, that you've offered,
24 directed us today, and do our best to come back to
25 you with a quality product that can be then
26 revisited, you know, as a part of the actual Board
27 adoption at the next meeting.

28 We look forward to the additional upcoming

1 items that are still outstanding that we'll continue
2 to discuss at the February meeting also.

3 And just continue to look forward to working
4 with all of you to try to get something that works
5 for everybody, for both sides. So we're working as
6 partners to do the best, on behalf of the taxpayers
7 and citizens who are --

8 MS. COHEN: Thank you.

9 MS. FLEMING: -- impacted by the process.
10 So thank you for the time.

11 MS. COHEN: Mr. Vice Chair Schaefer.

12 MR. SCHAEFER: Thank you, Madam Chair.

13 I'm glad that our key stakeholders have all
14 been able to come to consensus on the majority of the
15 policy issues regarding the assessment appeals board
16 that we have in California.

17 I want to thank the stakeholders for your
18 cooperation and willingness to give and take and
19 reach this consensus.

20 Especially want to thank my colleague,
21 Chair Cohen, and former Chair and Member Vazquez, for
22 your outstanding staff's assistance in leading this
23 important challenging process to create reform that
24 works for all of our taxpayers and our professional
25 individuals.

26 Thank you, Brenda Fleming, David Yeung,
27 Richard Moon, and your staff for your long hours of
28 working with us.

1 It's my hope that the few remaining items
2 can be negotiated to a positive conclusion.

3 I was especially impressed with
4 Richard Parker's assuring us the fundamental fairness
5 of the assessment appeals board. That they're not
6 really in favor of the assessors, or in favor of the
7 taxpayers. They're in favor of fundamental fairness
8 for everybody.

9 And, in closing, I'd like to remind
10 everybody that today is the 54th birthday for
11 Ellen DeGeneres.

12 I have a soft spot in my heart for our
13 comedy people in America. We've lost three of them
14 in the last 60, 90 days. And I'm so glad to see the
15 comedy is still with us in all the tragedy we've had.

16 Including three journalist in Tijuana that
17 we've lost this year.

18 Thank you.

19 MS. COHEN: All right. Thank you very much.

20 I just want to thank the Work Group
21 participants, and the cochair, and the entire team.

22 I particularly want to uplift my staff that
23 have been tremendous -- who put a tremendous amount
24 of work into producing today's Board Meeting, and
25 specifically this hearing.

26 Yesterday, today, we did a lot of work. And
27 we've had a productive two days.

28 We will adjourn at this time. Our next

1 meeting is scheduled for February 23rd and 24th of
2 2022.

3 Is there anyone that have any other comments
4 they'd like to say?

5 Ms. Stowers.

6 MS. STOWERS: Thank you.

7 I would like to adjourn in memory -- but I
8 wanted to defer to Board Member Gaines first --
9 adjourn in memory of the fallen Elk Grove police
10 officer.

11 Member Gaines, since it's your district.

12 MS. COHEN: Thank you.

13 MR. GAINES: Thank you so much for bringing
14 that up, Member Stowers.

15 And very sad situation where an officer lost
16 his life on the freeway as a result of someone
17 driving the wrong way.

18 And, you know, there's been a couple of
19 tragic incidents in Sacramento County. We had the
20 officer in Galt that was rushing to the Caldor Fire a
21 couple months ago, and I -- it was an individual in a
22 truck. I think under the influence. I'm not clear
23 on that. But that individual went over the K-rail
24 and caused the death of that particular officer.

25 Now this is a second officer has lost his
26 life. So our thoughts and prayers go out to the
27 family, and for the heroism that we continue to see
28 in public safety, and the efforts that they're making

1 to keep our -- the citizenry safe.

2 So thank you, Member Stowers.

3 MS. COHEN: Thank you.

4 Next speaker is Antonio Vazquez.

5 MR. VAZQUEZ: Along those lines, we also
6 lost one of our officers down here in LA, Arroyos, a
7 young officer in a shooting.

8 And then also there was a firefighter, I
9 think, down below -- firefighter might have actually
10 have been in Mike Schaefer's district. But he may
11 mention that as well.

12 So I'd like to adjourn in those two at
13 least, and the others that were mentioned as well.

14 And in -- just in closing on a more up note
15 is just, you know, I know we're going to get a
16 California team in the Super Bowl. Hopefully it's
17 the Rams. Go Rams. But no offense to my Chair.

18 MS. STOWERS: Go 49ers.

19 MS. COHEN: Thank you.

20 All right. Let's keep it civil.

21 MR. GAINES: If I could.

22 MS. COHEN: Member Gaines.

23 MR. GAINES: If I could just expand on it to
24 give full respect here.

25 It's Officer Lenehan. And so I just want to
26 make sure that we recognize him fully. And I
27 apologize for not mentioning his name earlier.

28 Thank you.

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MS. COHEN: No problem. Understood.
Okay. I think that brings us to a closure.
It's 1:05, ladies and gentlemen, and this
meeting is adjourned.
Thank you.
(Whereupon the meeting concluded.)

REPORTER'S CERTIFICATE

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State of California)
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I, Jillian Sumner, Hearing Reporter for the California State Board of Equalization, certify that on January 26, 2022, I recorded verbatim, in shorthand, to the best of my ability, the proceedings in the above-entitled hearing; that I transcribed the shorthand writing into typewriting; and that the preceding pages 1 through 126 constitute a complete and accurate transcription of the shorthand writing.

Dated: February 17, 2021



JILLIAN SUMNER, CSR #13619
Hearing Reporter