

BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION

450 N STREET

SACRAMENTO, CALIFORNIA

STATE BOARD OF EQUALIZATION

MAY 23, 2023

CALIFORNIA STATE BOARD OF EQUALIZATION

BOARD MEETING

---o0o---

ITEM 8

BOARD MEMBER MATTERS AND INITIATIVES

ASSESSMENT APPEALS BOARD TRAINING COURSE

---o0o---

REPORTED BY: Jillian M. Sumner, CSR NO. 13619

1 APPEARANCES

2 For the Board of
3 Equalization:

Honorable Antonio Vazquez
Chair

4 Honorable Sally J. Lieber
5 Vice Chair

6 Honorable Ted Gaines
First District

7 Honorable Mike Schaefer
Fourth District

8 Hasib Emran
9 Appearing for Malia M. Cohen
10 State Controller
(per Government Code
11 Section 7.9)

12 For the Board of
Equalization Staff:

13 Yvette Stowers
Executive Director

14 Henry Nanjo
15 Chief Counsel
Legal Department

16 Mary Cichetti
17 Clerk
Board Proceedings and
18 Support Services

19 Cathy Taylor
Chief
20 Board Proceedings and
Support Services

21 Guest Speaker:

22 Thomas Parker
Senior Deputy County Counsel
23 Los Angeles County
(Virtual)

24

25

1	INDEX	
2		PAGE NO
3	Item 8	1
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

1 STATE BOARD OF EQUALIZATION

2 450 N STREET, SACRAMENTO

3 MAY 23RD, 2023

4 ---oOo---

5
6 MS. CICHETTI: The next item on the agenda is
7 Board Member Matters and Initiatives, Item No. 8,
8 assessment of -- Assessment Appeals Board Training
9 Course: Update on proposal for a training course
10 regarding Assessment Appeals Board (AAB) procedures and
11 property tax rules to be offered voluntarily through the
12 County Counsels' Association of California.

13 This item is being presented by Mr. Vazquez.

14 MR. VAZQUEZ: Good morning.

15 Mr. Parker, I see you on the screen. So let
16 me just begin with a little introduction, then we'll
17 turn it over to our speaker here.

18 As you may recall, Members, Mr. Thomas Parker,
19 Senior Deputy County Counsel of the County of Los
20 Angeles offered in writing at our February 22nd meeting
21 to voluntarily assist in drafting the AAB County Counsel
22 training course to be available to County Tax Counsels
23 throughout the County Counsels' Association of
24 California. The course will cover Property Tax Rules
25 301-326.

1 The Board agreed to accept his offer and
2 support him by requesting review of the materials by the
3 agency's Legal Department and Property Tax Department.
4 The following such review, I've committed to working
5 with the Executive Director to schedule a hearing to
6 allow public input and discussion with all stake --
7 stakeholders prior to any Board approval.

8 Mr. Parker is present with us virtually today
9 to provide an update on this project and next steps.

10 Mr. Parker, I see you on the screen, so
11 I'll let you take it over from here.

12 MR. PARKER: Thank you, Mr. Chairperson and
13 Honorable Members of the State Board of Equalization.

14 I have been working on a draft training
15 document. And I -- my goal, in terms of time, as I
16 speak to you today, is to submit not later than
17 June 30th, and hopefully earlier, a draft document to
18 this -- the State Board staff individuals that you
19 mentioned in your introduction for their review, and any
20 comments and editing that they feel is appropriate.

21 At this -- I am doing this in the midst of
22 preparing an amicus brief in a case pending before the
23 State Supreme Court at this time, and I am also handling
24 my normal workload of Assessment Appeals Board work with
25 Los Angeles County. We now have eight panels operating

1 as I speak. And also land use development matters that
2 I handle is a part of my normal assignment.

3 But I wanted to let you know I am making good
4 progress on this document. And not later than
5 June 30th, and ideally earlier, your staff individuals
6 will have a review to look at and comment on.

7 That's where we're at at this time.

8 MR. VAZQUEZ: Thank you, Mr. Parker, for your
9 presentation and the time you've devoted. In listening
10 to all the different hats you're wearing, this is
11 obviously very taxing. And I'm sure you're having to
12 give up some personal time. So I wanted to thank you
13 for that.

14 Is there anything we could do on our end to
15 help or assist as you move forward?

16 MR. PARKER: Thank you for the kind offer,
17 Mr. Chairman and Members of the Board. At this moment,
18 at this phase, I think it's a -- it's just something I
19 need to get to your staff. And I will be glad to work
20 with your staff once they have a draft to make changes
21 as needed. And get it to a point where you can have
22 your stakeholders meeting that you mentioned,
23 Mr. Chairman, in your introduction to this item.

24 MR. VAZQUEZ: Thank you.

25 Let me look -- let me turn to the -- my

1 colleagues to see if there's any -- oh, looks like
2 Member Gaines has a question for you.

3 MR. PARKER: Yes, sir.

4 MR. GAINES: No, I just really wanted to thank
5 you for stepping up. We really appreciate this. I
6 think it'll create great value for individuals serving
7 on Assessment Appeal Boards, and I'm excited about
8 moving forward with it.

9 I would like to know, and maybe this is
10 something to be determined, but how is it implemented?
11 How is it taught?

12 Is it going to be in the form of something you
13 might download, a video that you would watch? Or is it
14 a workbook that you would have people go through? I'm
15 just curious.

16 MR. PARKER: Well, my -- I'm certainly open to
17 comments and suggestions.

18 As Ronald Reagan once said on a tax bill back
19 in the late 60s or early 70s, his feet were not in
20 concrete, or something to that effect, on the particular
21 issue.

22 But at this moment, to answer your question,
23 sir, I'm preparing a written document, which would be
24 capable of being presented at a tax conference. And I
25 am willing -- and I'm certainly willing, and certainly

1 is the author of this document, once it's finalized and
2 approved by your Board, to -- to inquire of the
3 possibility of getting a presentation agendized at one
4 of our County Counsels' Property Tax Meetings in the
5 future, whatever that means in the end.

6 So I'm -- I'm willing to commit to inquire
7 about that, even though I'm not the chairperson of the
8 study group, and I don't set the agendas. But I will --
9 I would certainly inquire when the final product is
10 ready.

11 At this moment, I do not anticipate a video
12 sort-of-taped presentation. But, again, I'm open to --
13 I'm open to ideas from the Board and your staff as to
14 what is the best way to communicate the material. So
15 I'm glad to listen to whatever ideas individuals have.

16 MR. GAINES: So this could be a curriculum
17 that could then be given to counties, and then the
18 counties could determine how -- how to provide that
19 information?

20 MR. PARKER: What I think would most likely
21 happen, sir, is that through the County Counsels'
22 Association, or through perhaps the Statewide Clerks'
23 Association, which I know all the Members of the -- most
24 the Members of the Board are familiar with, except for
25 perhaps Ms. Lieber and Mr. Emran, who were not on the

1 Board when we were having our discussions about virtual
2 hearings and such several years back.

3 Perhaps through that organization, they could
4 distribute this training to the -- to the county clerks,
5 and the county clerks could then decide if they want to
6 give it to their board members.

7 What I will tell you is, as well, Mr. Gaines,
8 is that counties don't have a uniform way of updating or
9 training Assessment Appeals Board members beyond the
10 mandatory, statutory course.

11 And so it -- it -- which is another way of
12 saying it's up to each county and each county clerk,
13 what exactly sort of training program, if I can use that
14 term, they want to offer their AAB members.

15 I can tell you in Los Angeles, what we do.
16 And it's just what we do. It's doesn't mean it's good,
17 bad, or indifferent. It's what we do. We have
18 quarterly trainings every year for both AAB panel
19 members and Assessment Appeals Board hearing officers in
20 my county.

21 And County Counsel, myself, and now my
22 co-counsel, we will always be involved in presenting
23 legal topics to the hearing officers and the panel
24 members, at the request of our board clerk people.

25 So we have a very, what I believe is a very

1 proactive, consistent, ongoing training program in Los
2 Angeles for our members.

3 But I cannot represent to you that every
4 county operates like we do, for obvious reasons.

5 MR. GAINES: Well, thank you, Mr. Parker.

6 And thank you, Chair Vazquez, for leading on
7 this. I appreciate it.

8 MR. VAZQUEZ: Thank you.

9 Oh, Vice Chair -- my Vice Chair Lieber, I
10 think, has a couple comments or questions for you.

11 MS. LIEBER: Thank you. Thank you. Just
12 comments.

13 I wanted to thank our Chair, as well as
14 Mr. Parker, and -- and the study group that are working
15 on this. I think this is going to provide an important
16 knowledge transfer for other counties.

17 And anything that we can do to be helpful for
18 the counties that don't have the bandwidth that a larger
19 county like LA has, I think is very, very beneficial,
20 and is ultimately going to accrue to the taxpayer in
21 terms of a benefit in the process working smoothly and
22 with transparency and surety.

23 So thank you.

24 MR. PARKER: Thank you, ma'am.

25 MR. VAZQUEZ: Thank you.

1 And I believe we have one more comment here
2 from our Deputy Controller.

3 Go ahead.

4 MR. EMRAN: Thank you, Chairman.

5 Mr. Parker, I appreciate you presenting to
6 this body, and for all your hard work in this training
7 course.

8 When there is a final product, I believe that
9 this Board could serve as a vehicle to get that
10 information out to other counties, the other 57
11 counties.

12 Is my understanding that there's a County
13 Counsel Association Annual Conference that's happening
14 this month? Is that correct, Mr. Parker?

15 MR. PARKER: Well, the County Counsels'
16 Association has a lot of conferences. And let may be a
17 little more precise, so you know what I mean.

18 The -- the appointed County Counsels hold an
19 annual conference every April in Monterey, what we call
20 study groups for the different areas of county law.
21 Like taxation -- taxation, law enforcement, real estate,
22 etc.

23 They meet twice a year. One time in the
24 spring, and in the fall. And one of the meetings is in
25 Northern California, and one of the meetings is always

1 in Southern California. And those geographical
2 differences are defined within the association.

3 So in May of this year, we had our spring tax
4 conference down here in the south. The next one will be
5 mid-November up in the Tahoe area, the Paradise area.

6 And -- but that -- but -- yeah. But, as I
7 say, all -- all of our study groups have two meetings a
8 year, one in the south, and one in the north.

9 MR. EMRAN: Understood.

10 MR. PARKER: I hope that answers your
11 question.

12 MR. EMRAN: Understood, Mr. Parker. And I
13 appreciate you clarifying that.

14 When you were at your annual conference here
15 these -- this past month, would you be able to speak
16 with the other County Counsels on the exact training
17 that they're looking for, and would be most helpful to
18 them in this process?

19 MR. PARKER: No, I did not. I was busy
20 presenting an Assessment Appeals Board topic on a -- not
21 related exactly to this training that we're talking
22 about. But I presented skit hearings with legal issues
23 built into the script. And I -- I got lawyers from the
24 group to become actors. Because I'm from LA, and I --
25 and, you know -- and we did the skit, and we identified

1 the legal issues.

2 So that's what I did at this May conference.

3 But, no, I did not raise the issue at the May conference
4 about this training. No, sir.

5 MR. EMRAN: I appreciate you still taking the
6 lead on this. And as the conversations continue into
7 the fall, too, it'll be very helpful to get the inside
8 of all the counties as well.

9 And then I'm also just thinking about teaming
10 up with the California State Bar and maybe having some
11 type of training credits as we go through this process.

12 And maybe the Board of Equalization can
13 partner with our other state -- the State Bar and get
14 that underway, so it's something meaningful and
15 impactful, and also an incentive for other County
16 Counsels to take full advantage of what the Board and
17 Los Angeles County will be implementing sooner than
18 later.

19 Thank you, Chairman. I yield back.

20 MR. VAZQUEZ: Thank you.

21 Seeing no other hands or comments come up, but
22 I do see our Executive Director, Ms. Stowers, coming up.

23 So let me see. I think she wants to weigh in.

24 MS. STOWERS: Good morning, Chair Vazquez and
25 Members.

1 I just want to first start with saying thank
2 you to Mr. Parker for volunteering his time to
3 prepare -- to prepare this training material that would
4 be used voluntarily by County Counsel.

5 As he discussed, he's looking -- he has a
6 target date of June. Hopefully sooner. Once we do
7 receive the draft document, I will work with staff in
8 the Property Tax Department and the Legal Department to
9 develop an anticipated timeline for our review.

10 And then once we complete our review, I will
11 continue to work with the Chair's office to schedule a
12 public hearing on the material.

13 But I just wanted to stress that very
14 important material that Mr. Parker is putting together.
15 But it's voluntary, volunteer material. We cannot
16 mandate for County Counsel to use this training. It's
17 just going to be another item in their tool belt.

18 MR. VAZQUEZ: Thank you for that
19 clarification.

20 Seeing no other hands or comments,
21 Ms. Cichetti, do we have any written comments on this?

22 MS. CICHETTI: No, it's not an action item.
23 So we -- though we do not have any written comments on
24 this item, and no one is in the audience coming forward.

25 MR. VAZQUEZ: Okay. So hearing and seeing

1 none, once again, I just wanted to thank you,
2 Mr. Parker, for the update, and looking forward to your
3 next presentation as this thing moves forward.

4 And once again, the offer is still there if
5 you think there's anything we can do on our end to help
6 facilitate or assist, by all means, please reach out to
7 us.

8 MR. PARKER: Oh, I can tell you right now, if
9 this is going to become a State Bar presentation, I
10 certainly would want the assistance of State Board staff
11 to go through that process to make sure.

12 Because I'm not immediately familiar with the
13 process how material is made acceptable for State Bar
14 continuing legal education, just for the record.

15 Thank you.

16 MR. VAZQUEZ: Thank you.

17 With that, seeing no other comments or
18 questions, and there's no real action item on this or
19 motion, so we will go ahead and make note of your --
20 especially your suggestions as we move forward. And
21 looking forward to the final product here pretty soon.

22 Looking forward, I believe you said you're
23 looking -- targeting somewhere in June, late June
24 somewhere?

25 MR. PARKER: Not later than June 30th, sir.

1 Hopefully sooner. But -- but I do -- I wanted to be
2 upfront with the Board, I've got an amicus brief to the
3 Supreme Court to write on top of everything else. So --

4 MR. VAZQUEZ: I understand you have a real job
5 besides this, so it's noted.

6 Thank you.

7 MR. PARKER: Thank you.

8 MR. VAZQUEZ: All right. Ms. Cichetti.

9 MS. CICHETTI: So my understanding is this
10 would be a convenient time for us to break for lunch so
11 that we would be able to return in time for the
12 scheduled speakers that we have.

13 (Whereupon Item 8 concluded.)

14

15

16

17

18

19

20

21

22

23

24

25


1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

REPORTER'S CERTIFICATE

State of California)
) ss
County of Sacramento)

I, Jillian Sumner, Hearing Reporter for the
California State Board of Equalization, certify that on
May 23, 2023, 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 13 constitute a complete and accurate
transcription of the shorthand writing.

Dated: February 9, 2024



JILLIAN SUMNER, CSR #13619
Hearing Reporter