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

SEPTEMBER 26TH, 2023
CALIFORNIA STATE BOARD OF EQUALIZATION
BOARD MEETING

---o0o---
ITEMS NO. 3, 4, 5 and 9
---o0o---

1		APPEARANCES
2	For the Board of	
3	Equalization:	Honorable Antonio Vazquez Chair
4		Honorable Sally J. Lieber Vice Chair
5		Honorable Ted Gaines First District
6		Honorable Mike Schaefer Fourth District
7		Malia M. Cohen State Controller
8		Hasib Emran Appearing for Malia M. Cohen State Controller (per Government Code Section 7.9)
9		
10	For the Board of	
11	Equalization Staff:	
12		Yvette Stowers Executive Director
13		Henry Nanjo Chief Counsel Legal Department
14		David Yeung Deputy Director Property Tax Department
15		Jack McCool Chief State-Assessed Properties Division
16		Mary Cichetti Clerk Board Proceedings and Support Services
17		Catherine Taylor Chief Board Proceedings and Support Services
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APPEARANCES CONTINUED

Guest Speakers:
(In Person) Marc Aprea
 Attorney
 Aprea and Micheli

 Craig Becker
 Partner
 Pillsbury Winthrop Shaw Pittman
 Vice President
 CATA

 Paul Waldman
 Director
 Ryan

GUEST SPEAKERS: Edward Yen
(Remote) Assistant Executive Officer
 Los Angeles County Executive Office
 of the Board of Supervisors

 Hon. Kristine Lee
 President
 California Assessors' Association
 Assessor-Recorder-Clerk
 Kings County

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1 STATE BOARD OF EQUALIZATION
2 450 N STREET, SACRAMENTO
3 SEPTEMBER 26TH, 2023
4 ---oOo---

5
6 **ITEM 3**

7
8 MS. CICHETTI: We are going to take some
9 items out of order.

10 We're just gonna go to Item 3, which is our
11 Constitutional Functions. And then once that's
12 returned, we'll go back to the few items that we're
13 passing.

14 All right. So this item that we're up to is
15 Item No. 3, Tax Program Matters, Property Tax Matters
16 Nonappearance Audits: Adopt changes of values of
17 state-assessed properties discovered on audit as
18 recommended by staff; 3a) Crown Castle Fiber, LLC.

19 This matter is a Constitutional Function.

20 These items are not subject to the
21 Contribution Disclosure statute, and these items will be
22 presented by Mr. McCool.

23 MR. McCOOL: Thank you.

24 Good morning, Chair Vazquez and Honorable
25 Members of the Board.

1 My name is Jack McCool, Chief of the
2 State-Assessed Properties Division.

3 The State-Assessed Properties Division
4 performs routine audits of state assessees under the
5 authority of California Revenue and Taxation Code
6 Section 828 and Government Code Section 15618.

7 The purpose of a property tax audit is to
8 determine the accuracy, completeness, and reliability of
9 the financial data furnished by the state assessee and
10 used by the Board in the valuation process.

11 Audits also include an internal review of
12 the methods, calculations and assumptions used by the
13 State-Assessed Properties Division.

14 Before you today for your consideration is
15 one property tax audit completed by State-Assessed
16 Properties Division staff.

17 The assessee has been presented with a copy
18 of the audit report, and given an opportunity to provide
19 additional information in response to the audit report.

20 Upon adoption, the assessee will receive
21 official notice of the new Board-adopted value, and will
22 be provided with 50 days to file an appeal if they wish.

23 I am available to answer any questions if
24 needed, and ask for your adoption of this audit.

25 Thank you.

1 MR. VAZQUEZ: First of all, welcome,
2 Controller. I see you on the screen.
3 I don't see any hands on this side.
4 Do we have any questions from the Controller
5 on this item?
6 MS. COHEN: Thank you, Mr. Chair.
7 No, I don't have any questions.
8 I definitely want to just acknowledge
9 Mr. McCool, you and your staff, producing an excellent
10 report.
11 Thank you very much.
12 MR. McCOOL: Thank you.
13 MR. VAZQUEZ: Seeing no hands, I would like
14 to entertain a motion to adopt the staff's
15 recommendation.
16 MR. GAINES: So moved.
17 MR. VAZQUEZ: It's been moved by
18 Member Gaines.
19 MR. SCHAEFER: Second.
20 MR. VAZQUEZ: Second by Member Schaefer.
21 I don't believe we have any written comments
22 on this, do we?
23 MS. CICHETTI: That's correct, we have no
24 written comments. And on this item, no one in the
25 audience who wants to make a public comment regarding

1 this.

2 Let's go to the AT&T moderator.

3 AT&T moderator, is there anyone on the line

4 who'd like to make a public comment regarding this item?

5 AT&T MODERATOR: If you would like to make a

6 public comment, please press one, zero at this time.

7 That command again, one and zero.

8 And we have no public comments.

9 MS. CICHETTI: Thank you. Thank you,

10 moderator.

11 All right. So I have a motion presented by

12 Mr. Gaines, seconded by Mr. Schaefer to adopt staff

13 recommendation.

14 I'll take the roll.

15 Chair Vazquez.

16 MR. VAZQUEZ: Aye.

17 MS. CICHETTI: Vice Chair Lieber.

18 MS. LIEBER: Aye.

19 MS. CICHETTI: Member Gaines.

20 MR. GAINES: Aye.

21 MS. CICHETTI: Member Schaefer.

22 MR. SCHAEFER: Aye.

23 MS. CICHETTI: Controller Cohen.

24 MS. COHEN: Aye.

25 MR. VAZQUEZ: So that's unanimous of all

1 those present.

2 I believe you have one other one for us,
3 Mr. McCool, right?

4 MS. CICHETTI: Correct. Let me introduce
5 the item.

6 MR. VAZQUEZ: Sure.

7

8 **ITEM 4**

9

10 MS. CICHETTI: The item is No. 4,
11 Tax Program Matters, Property Tax Matters Nonappearance
12 Consent: Petitions for Reassessment of Unitary Value.

13 4a) Ducor Telephone Company, SAU23-022, and,
14 4b) California Internet LP, doing business
15 as Geolinks, SAU23-011.

16 This matter is a Constitutional Function.

17 These items are not subject to
18 Contribution Disclosure statute, and Mr. McCool will be
19 presenting.

20 MR. MCCOOL: Thank you.

21 Again, for the record, Jack McCool, Chief of
22 the State-Assessed Properties Division.

23 Members, before you today are two petitions
24 for reassessment of unitary property.

25 In both matters, SAPD staff and

1 representatives for the petitioners were able to work
2 collaboratively to resolve the issues raised in the
3 petitions.

4 The petitioners were cooperative during the
5 process, and provided staff with additional information
6 and data that was requested.

7 As a result, SAPD staff and the petitioners
8 are in agreement on the recommendations before you, and
9 I ask for your adoption.

10 Thank you.

11 MR. VAZQUEZ: Seeing no hands from any of
12 the Members, let me just check with our Controller.

13 MS. COHEN: No questions, Mr. Chair.

14 Thank you for asking.

15 MR. VAZQUEZ: With that, I'd like to move
16 the staff recommendation.

17 MS. LIEBER: Second.

18 MR. VAZQUEZ: And then I have a second from
19 my Vice Chair.

20 Ms. Cichetti, I don't believe we have any
21 written comments on this one.

22 MS. CICHETTI: No written comments on this
23 item. No one in the audience who wanted to come forward
24 to make a comment.

25 Let's go to the moderator.

1 AT&T moderator, is there anyone on the line
2 who would like to make a public comment regarding this
3 item?

4 AT&T MODERATOR: If you would like to make a
5 public comment, please press one, zero at this time.

6 We have no comment.

7 MS. CICHETTI: Thank you.

8 All right. So I have a motion to adopt
9 staff recommendation by Chair Vazquez, seconded by
10 Vice Chair Lieber.

11 I'll take roll.

12 Chair Vazquez.

13 MR. VAZQUEZ: Aye.

14 MS. CICHETTI: Vice Chair Lieber.

15 MS. LIEBER: Aye.

16 MS. CICHETTI: Member Gaines.

17 MR. GAINES: Aye.

18 MS. CICHETTI: Member Schaefer.

19 MR. SCHAEFER: Aye.

20 MS. CICHETTI: Controller Cohen.

21 MS. COHEN: Aye.

22 MR. VAZQUEZ: So that's unanimous of all
23 those present.

24 Thank you.

25 Ms. Cichetti, what's our next item?

ITEM 5

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MR. VAZQUEZ: Welcome back.

It's 1:05, and we're ready to reconvene.

Ms. Cichetti, if you would please call the next item.

MS. CICHETTI: Sure.

The next item on the agenda is the item that we postponed. We're taking it out of order.

It is Item No. 5; Board Member Matters and Initiatives, Assessment Appeals Board, AAB, County Counsel Training Course.

Report on AAB County Counsel Training Course submitted by Thomas R. Parker, Deputy County Counsel, Los Angeles County Counsel Office, to evaluate and consider possible suggestions regarding the AAB County Counsel Training Course submitted by Thomas R. Parker, Senior Deputy County Counsel, Los Angeles County Counsel Office, and reviewed by the BOE Chief Counsel.

Possible Board Actions.

We have a couple of speakers for this item.

I see Mr. Parker is already on.

Yeah, there he is.

MR. VAZQUEZ: There he is.

MS. CICHETTI: Okay. So he's the first

1 speaker we have.

2 MR. VAZQUEZ: You know, we went out of
3 order.

4 MS. CICHETTI: We're on page 29.

5 MR. VAZQUEZ: I'm not finding my 29.

6 Oh, here it is. Okay.

7 Members, we now open the hearing on Board of
8 Equalization Assessment Appeals Board Counsel Training
9 on Rules 301-326, authored by Mr. Thomas Parker, and
10 reviewed and approved by the BOE Chief Counsel,
11 Henry Nanjo.

12 And, Mr. Parker -- I see you on the
13 screen -- will explain the training curriculum and
14 answer questions in response to suggestions from the
15 Members, and the County Assessors, taxpayer
16 representatives, and other stakeholders or interested
17 parties.

18 Our goal is to ensure that this training
19 advances equity for all, so that every party may receive
20 an adequate impartial hearing of any appeal regarding
21 that property.

22 As agreed, the Board may determine the
23 appropriate action relevant to any suggestions or input
24 made after the close of the hearing.

25 With that, let me have Mr. Parker open up

1 with his remarks.

2 Welcome.

3 MR. PARKER: Thank you, sir.

4 Mr. Chair, the Honorable Members of the

5 State Board of Equalization, thank you for this

6 opportunity to testify before you today.

7 I first testified before the State Board

8 this month 25 years ago, and remains an honor to do so

9 today.

10 My first observations relate to the recent

11 letter submitted by CATA to your Board on this item.

12 I thank CATA for the kind words regarding

13 the document for myself, personally, and for my

14 County Counsel's office. They are much appreciated.

15 Speaking personally, I respectfully disagree

16 with the legal assertion of CATA in that letter that

17 Revenue and Taxation Code Section 1624.02 governs this

18 agenda item.

19 Section 1624.02 specifically and exclusively

20 deals with the preparation of official State Board

21 training for AAB panel members, not AAB counsels or any

22 other party involved in AAB appeals.

23 CATA's letter seems to expand the scope of

24 this statute without any legal basis in the wording of

25 Section 1624.02.

1 If the State Legislature had intended to
2 apply the consultation process of the statute to the
3 training of AAB counsels, they would have so stated, and
4 they know how to so state.

5 It is also my understanding, hopefully
6 correct, but I'm glad to be corrected if I'm wrong,
7 that the State Board is not currently authorized to
8 provide legal training that receives MCLE training from
9 the State Bar.

10 If I am correct in that understanding, AAB
11 counsels would not receive State Bar MCLE training
12 credit for State Board presentation of the material I
13 have drafted.

14 The State Board, over many years, has
15 provided clear and useful guidance to persons involved
16 in AAB appeals, both laypersons and attorneys.

17 As the author of this document, I did not
18 intend to, and have not attempted to produce an
19 all-inclusive discussion of the AAB rules or issues.

20 Given the limited focus that I pursued and
21 prepared, I do not personally believe that it is
22 necessary to broaden the scope of the document, nor add
23 further items to the document.

24 Broadening the scope of the document will
25 not add to the hope for clarity of the document as it

1 currently appears.

2 I also personally believe, but I'm not in
3 any way attempting to be your counsel when I say this,
4 that your Board could approve this document as
5 appropriately discussing and summarizing Rules 301 to
6 326 today.

7 The document can then be used by county AAB
8 counsels, and the County Counsels' Association.

9 I recommend that your Board consult with
10 your own counsel if you have questions regarding that
11 observation.

12 I am aware that Mr. Edward Yen of the
13 Los Angeles County Executive Office responsible for
14 managing the county's AAB will be testifying today and
15 tomorrow on what the LA County Assessment Appeals Board,
16 AAB, is doing to continually improve its operations.

17 I am taking the liberty of adding my own
18 personal observations of not only Los Angeles'
19 operations, but operations of other counties over the
20 past 29 years.

21 Los Angeles County Counsel provides legal
22 training on a quarterly basis, typically four-to-five
23 items, to AAB members and hearing officers.

24 The legal topics chosen are selected by the
25 AAB based on questions presented to the AAB through

1 appeals or requested by AAB members and hearing
2 officers.

3 The quarterly legal trainings are
4 interactive with the attendees, and the two Los Angeles
5 County Counsel AAB counsels get many, many questions and
6 comments and experience stories from the Board Members
7 relating to those issues. And we address them all at
8 the quarterly training, whether or not they were
9 specifically slated for discussion in our presentation.

10 County counsel also provides what we
11 colloquially call "cold-call requests" for legal advice
12 from panel hearing boards at any point during the appeal
13 hearings themselves.

14 Having worked for five counties of varying
15 size and resources for 29 years in property tax, I can
16 tell you from my own experience that the Los Angeles
17 County Assessment Appeals Board and its managing
18 Executive Office is the most resilient -- the COVID
19 period being a prime example -- and responsive provider
20 of AAB property tax hearing services to the public and
21 taxpayers filing appeals, in my experience.

22 I am glad to field any questions the Board
23 may have, obviously. And I thank you for your time on
24 this matter, and the opportunity to speak to you today.

25 MR. VAZQUEZ: Thank you.

1 With that, I guess before we get any
2 questions, Ms. Cichetti, should we bring the panel up, I
3 guess from --

4 MS. CICHETTI: Yes. If you would like to,
5 we can.

6 MR. VAZQUEZ: I guess we have three. I see
7 Marc Aprea and Mr. Waldman.

8 MS. CICHETTI: Right. We have Marc Aprea,
9 Craig Becker and Paul Waldman, would you please come
10 forward.

11 Thank you.

12 MR. VAZQUEZ: Do we have someone else
13 waiting on the line?

14 MS. CICHETTI: Eddie Yen, which is later on.
15 He's gonna make a presentation later on.

16 MR. VAZQUEZ: Oh, okay.

17 MS. CICHETTI: Unless you'd like to have him
18 now to participate, that's fine.

19 MR. VAZQUEZ: Is he part of the presentation
20 with Tom Parker?

21 MS. CICHETTI: He is. He's part of the
22 agenda, yes.

23 MR. VAZQUEZ: No, but I mean, is he tied to
24 the same -- he's not from the same -- I want to say
25 Department.

1 MS. CICHETTI: No.

2 MR. VAZQUEZ: Okay.

3 All right. Well, let's -- why don't we go
4 with the panel. Looks like he's okay on hold there.

5 Welcome.

6 MR. APREA: Mr. Chair, Members of the Board
7 of Equalization, for the record, I am Marc Aprea, with
8 the firm of Aprea and Micheli. And I'm here on behalf
9 of the California Alliance of Taxpayer Advocates.

10 I want to thank the Chair, the Board
11 Members, the staff, for allowing us the opportunity to
12 testify before this Board today.

13 I want to identify that the agenda for the
14 August 29, 2023 BOE meeting drew the attention of the
15 CATA Board, specifically the notice of then item No. 9,
16 The Assessment Appeals Board County Counsel Training
17 Course.

18 When we looked at that item, there was a
19 notice that included, Mr. Chair, your memo to your
20 colleagues on the Board, but when we clicked on the
21 link, there was no attachment. There was -- the
22 document that Mr. Parker prepared was not there. And so
23 we waited for that to appear coming into this meeting.

24 And in your August 18 memo that we saw, it
25 says here -- and this is coming from you, Mr. Chair -- I

1 am proposing that we tentatively schedule a full hearing
2 to allow public input and discussion with all county
3 assessors and stakeholders at our next regularly-
4 scheduled Board Meeting on September 26, 27, '23. And
5 that in preparation for that hearing, each of our
6 offices review the course and propose any suggestions at
7 that time.

8 The Board may determine appropriate action
9 relative to any suggestions or input made after the
10 close of the hearing.

11 On final approval, the publication by the
12 Board -- and publication by the Board, the course will
13 be made available to county tax counsels throughout the
14 County Counsels' Association of California for their use
15 and reference.

16 The link on the August 29 agenda contained
17 this memo, as I indicated, but it did not include the
18 State Board of Equalization Assessment Appeal Board
19 Counsel Training on State Board Rules 301 through 326,
20 as prepared by Mr. Parker.

21 We want to commend Mr. Parker and the BOE
22 for engaging in and preparing and vetting this document.

23 We also want to commend the BOE for its
24 leadership in this effort. This is precisely the kind
25 of leadership that is needed to ensure there is

1 consistency of assessment and Assessment Appeals Board
2 practices across the state.

3 On Thursday, September 14, in advance of the
4 agenda for this meeting being published, we spoke with
5 staff and brought to their attention that the prior
6 agenda did not include Mr. Parker's compendium.

7 Further, that we indicated that that was --
8 and requested that. BOE staff then sent us that
9 compendium, and that is what prompted our letter dated
10 September 22.

11 In our review of this compendium on
12 Thursday, September 21, I also spoke with Rob Gutierrez,
13 President and CEO of the California Taxpayers'
14 Association. In the course of that conversation, he
15 went to the BOE website. He, too, did not find the
16 compendium on the BOE website.

17 He could not be here today, but asked me to
18 share with you that CalTax shares CATA's views on this
19 matter, as expressed in our letter of September 22.

20 We suggest that the BOE not only satisfy the
21 requirements of Section 1624.02, but we also ask that
22 this Board look at the fact that this matter has not
23 been properly vetted, nor has there been the opportunity
24 for people who are interested parties, particularly
25 those who focus in on property tax matters, to take a

1 look at this.

2 We're not suggesting that you not proceed
3 forward with this version or some alternative version,
4 but rather that we have not been afforded the
5 opportunity for sufficient review and comment.

6 And, therefore, are asking this Board to
7 provide that opportunity by either taking the current
8 Assessment Appeals Working Group and making this part of
9 that process, or creating a working group that can
10 review this material, address any matters that are
11 appropriate, and that this matter then come back to the
12 Board for final review and approval.

13 With me today is Craig Becker, a partner in
14 the firm of Pillsbury Winthrop Shaw Pittman, who serves
15 as Vice President of CATA.

16 Also joining us is Paul Waldman, a Director
17 at Ryan, and is a past President at of CATA.

18 MR. BECKER: Thank you.

19 Thank you, Board Members, for giving us the
20 opportunity today and making this -- scheduling this
21 public comment process, or scheduling this hearing.

22 As we all know, probably one of the
23 principal functions of the Board of Equalization, if not
24 the principal function, is oversight of the California
25 property tax system. And its provision of oversight,

1 technical support, letters to the assessor, rulings, and
2 obviously training material, too, is critical functions
3 of what the Board of Equalization does, and why all of
4 you, as elected officials, are so important to the -- to
5 the property tax system.

6 You ensure that all the stakeholders are
7 heard, assessors, taxpayers, County Board of
8 Supervisors, Assessment Appeals Board administrators.
9 This is the forum for all of us to be heard, and your
10 job as elected officials making sure that happens, which
11 you all perform so well. We're so very appreciative
12 for, and thank you for the hearing today.

13 The training material for -- that we're
14 talking today, training material for Assessment Appeals
15 Board counsel, I think, is a particularly important
16 sweet spot for that -- for that activity. Because as we
17 all know, the Assessment Appeals Board, the local
18 Assessment Appeals Boards are the people who issue
19 decisions for disagreements between assessors and
20 taxpayers.

21 And, thankfully, we hope -- we all hope
22 they're minimal, and they all get resolved. But
23 occasionally we have Assessment Appeals Board hearings
24 where those disagreements need to be resolved.

25 And it's a quasi-judicial body. It actually

1 acts as a judicial -- a quasi-judicial decisionmaker
2 with great deference given on appeal. So it's a really,
3 really important body.

4 The training to appeals board counsel is
5 particularly important, not only because of this
6 important body, but because appeals boards are
7 oftentimes community volunteers. They're brokers,
8 they're CPAs. They're people taking time out of their
9 busy, professional careers to provide an important
10 community service. And thankfully they do that. We
11 really appreciate that.

12 Occasionally, we have a lawyer on the board.
13 But my point is that all these board members,
14 oftentimes, they're not superior court judges. And the
15 advice and support of appeals board counsel in carrying
16 out their duties is critically important. That's the
17 source of legal information, legal background, that
18 contributes so very much to the quality of those
19 decisions.

20 And so the training material that is issued
21 to provide that is so critically important. And we --
22 you know, we applaud Mr. Parker in working so hard on
23 his compendium of the rules. But I think it's really
24 important that that training material be given great
25 consideration, and be well-vetted by all sides.

1 And, again, we appreciate the opportunity,
2 both the hard work of this Board in making this meeting
3 available today, and also the very hard work of
4 County Counsel Tom Parker. Very respected. As we all
5 know, Mr. Parker has been doing this a long time, and
6 he's very, very good at it.

7 CATA's objective in all of this is not to
8 hinder or slow down the process, but to hopefully be
9 helpful. And so that's our first and most important
10 thing. We want to be helpful here. We want to be
11 helpful in helping all of us address the needs and
12 concerns of all the stakeholders.

13 And as Marc said, the challenge that we see
14 at this point, is that approving this document today
15 would be -- we would be inopportune, because it hasn't
16 had the opportunity to be publicly vetted.

17 As Marc notes, it just hasn't been publicly
18 available. And as Marc also notes, in talking with
19 other organizations, our own -- our own members, as well
20 as other members in CalTax, other taxing agencies,
21 nobody's had the opportunity to fully reveal. We've
22 only had it in our possession for a very short period of
23 time.

24 And so we think it would be a better
25 decision not to approve it as the State Board 's

1 official training materials at this point, and give it
2 that seal of approval, but instead allow an opportunity
3 to have it be more fully vetted by having it be more
4 publicly -- having a period for public availability.

5 Again, I see several reasons why this is a
6 good idea. First of all, as I said, Mr. Parker's work
7 is excellent. But we believe it's always -- you know,
8 when I write a memo, when all of us write memos as good
9 lawyers, we always find benefit from having other good
10 lawyers, other good authorities review it and look at
11 it. And nobody's really, on the taxpayer side, has had
12 the opportunity to do that yet.

13 Even if there were no comments, even if it
14 was minimal, we would expect this is also important,
15 because there will likely be more training materials. I
16 mean, this is just Rules 301 to 326. There will likely
17 be additional materials that come down the pipe, for not
18 only appeals board counsel, but also appeals board in
19 general.

20 And we think it would be a good idea to
21 develop a working-group process, where the Board has a
22 more formal process to see that approved and vetted and
23 reviewed by everybody, that all stakeholders can see it.

24 We see many things in the staple, in the
25 Constitution, the statutes that require that all

1 stakeholders be included. You can point to the
2 Government Code 15606. And we pointed to 1624.02.

3 I -- I respect Mr Parker's view that
4 1624.02 does not specifically say appeals board counsel,
5 it says appeals board members. We respectfully make the
6 claim that appeals board counsel are at least as
7 important as the appeals board members in this process,
8 and that 1624.02, even if you conclude that the exact
9 language of it doesn't apply here, the spirit certainly
10 applies. And the spirit of it certainly applies with
11 respect to what this Board does in general, which is the
12 good work it does promoting the review and input of all
13 stakeholders.

14 And so our view is that good government --
15 good government implies that we should follow the
16 dictates of what's in the Constitution, the Government
17 Code, all of the provisions that say that this should be
18 an inclusive process where all stakeholders get an
19 opportunity. And -- and at this point, all the
20 stakeholders have not got an opportunity.

21 And we believe it would be much better for
22 the Board to defer approving this today, giving -- give
23 more opportunity for us all to have an opportunity to
24 review the materials, and also just to create a process
25 where the review of future materials like this for the

1 important function appeals board training, for both
2 counsel and board members of appeals boards, as a
3 working-group process, so it can be more completely
4 vetted by all the stakeholders, assessors, taxpayers,
5 administers, just like Section 1624.02 states.

6 Thank you.

7 MR. VAZQUEZ: Thank you.

8 MR. WALDMAN: Members of the Board, thank
9 you again for the time. We appreciate that.

10 And, you know, I think Mr. Aprea and Becker
11 really stated our position quite thoroughly. I just
12 want to make a couple of emphasis that, you know,
13 Mr. Parker, again -- and I want to reiterate what they
14 have said -- he's done a terrific job here, and we
15 appreciate the work he's doing.

16 And this isn't necessarily a complaint in
17 what he has produced or that he is producing it. Again,
18 it's just a matter of we believe that it would benefit
19 from the process of a public vetting, and more
20 stakeholders reviewing this.

21 You know, Tom Parker respectfully says
22 1624.02 doesn't really apply here. But at a minimum,
23 would it not still be a better process to go through
24 this? You know, is there any reason not to, really,
25 is another way to look at this.

1 You know, is there a particular rush to get
2 this thing approved right now? Is there any reason not
3 to have initial stakeholders look at this and offer
4 alternative viewpoints?

5 He does mention, too, that the county
6 counsel trains the AAB members quarterly on legal
7 issues, right?

8 So this indirectly does go to the board
9 members currently. So I think there's an argument there
10 if you're trying to argue against 1624.02.

11 But that's just the bottom line, is that we
12 feel that this process, it feels a bit rushed to us.
13 And we feel that it would benefit from a working group,
14 or some type of a process where all the stakeholders get
15 to at least see this and offer their point of view on
16 it, and whether there might be some ways to possibly
17 improve this or correct any errors or issues that might
18 be found in the process.

19 So that's -- I just wanted to kind of
20 emphasize those last points. And I think that's all I
21 have to say.

22 Thank you.

23 MR. VAZQUEZ: Thank you.

24 Ms. Cichetti, I know we have others. I
25 don't know if they're in the queue -- that also want to

1 weigh in on this before I bring it back to the Board
2 here for discussion.

3 MS. CICHETTI: Okay. We have Mr. Yen, who
4 is going to make a presentation, and then we have
5 Kristine Lee, she's the President of the California
6 Assessors' Association.

7 And they're both on our hybrid, so we can
8 ask them to participate if you'd like.

9 MR. VAZQUEZ: Why don't we do that, since
10 they're sitting -- they're already queued in here.

11 MR. YEN: Good afternoon.

12 MR. VAZQUEZ: Who wants to go first?
13 Go ahead, Mr. Yen.

14 MR. YEN: Okay. I do have a presentation.

15 MR. VAZQUEZ: Sure.

16 MR. YEN: And I believe your office is going
17 to be presenting.

18 MS. CICHETTI: The presentation was -- if
19 you're wanting to do it now, the presentation, or if you
20 want to --

21 MR. YEN: Yes. My speaking points are -- my
22 talking points are directed towards the presentation.

23 MS. CICHETTI: Okay. Thank you.

24 MR. VAZQUEZ: Just before we get started, my
25 Vice Chair had a question here.

1 MR. YEN: Unless you wanted to hold off on
2 my presentation.

3 MR. VAZQUEZ: Give me a second here.
4 Go ahead.

5 MS. LIEBER: Well, I have questions about
6 the direction that we're taking.

7 MR. YEN: Okay. I'll proceed.

8 MS. LIEBER: And what I understand about
9 Mr. Yen's presentation, is that it's more --

10 MR. YEN: Good afternoon, Members of the
11 Board of Equalization.

12 I want to start by thanking the Chair and
13 Board Member Vazquez --

14 MR. VAZQUEZ: Hold -- can you hear me?

15 MR. YEN: -- for providing the Los Angeles
16 County Assessment Appeals Board this opportunity to
17 showcase its Assessment Appeals Board training --

18 MS. CICHETTI: Mr. Yen, can you hold on one
19 second?

20 MR. YEN: So just a little about myself,
21 prior to working for the Assessment Appeals Board and
22 overseeing it --

23 MS. CICHETTI: Mr. Yen, can you hold on one
24 second, please?

25 MR. YEN: Oh, yes. Sure.

1 MS. CICHETTI: Ms. Lieber was making a
2 statement. So if you could hold off on your
3 presentation for a minute.

4 MS. LIEBER: Thank you.

5 So my question, my understanding of what
6 Mr. Yen has to present to us is around implementation of
7 the product of this discussion.

8 But I did have a couple of questions about
9 the process. And I don't know if those would be good to
10 talk about at this point before we kind of go full bore
11 into the implementation of a product.

12 Would that be a good time for this right
13 now?

14 MR. VAZQUEZ: Sure.

15 MR. NANJO: Absolutely.

16 MS. LIEBER: Mr. Chair, if I may.

17 MR. VAZQUEZ: Sure. Let's do it.

18 MS. LIEBER: So my understanding when this
19 has been before us was that Mr. Parker was launched on a
20 product, a process of developing his product for the
21 county counsels and the Assessment Appeals Board
22 counsels, and that he wanted permission from us to have
23 our Legal team do a review of what he produced to see if
24 it was a faithful communication of particular code
25 sections.

1 And so I -- I guess I didn't have it in my
2 mind when we came up to this meeting that it was going
3 to be considered a publication of the BOE. Because my
4 supposition would be that if we were going to develop
5 rules, that we would put out an RFP, sign a contract
6 with a law firm, or whoever, to draft those potential
7 roles, or maybe it would be done inhouse, and then we
8 would go through the full process that 1624.02 would
9 dictate.

10 And that our role with Mr. Parker's product
11 was to give it a light review, and to see if it was
12 congruent with what our understanding is of the code
13 sections.

14 And in the agenda report that we got today,
15 it says, "final approval and publication by the Board,
16 the course will be made available to county tax counsels
17 through the County Counsels' Association for their use
18 and reference."

19 So they would continue to be the owners of
20 the intellectual property. And it didn't seem to me
21 like we had a role in terms of that with -- that we
22 would be the entity that would be publishing it if it
23 belongs to someone else.

24 Could you help us find our way out of that?

25 MR. NANJO: Absolutely.

1 Thank you very much for that discussion and
2 line of questions, Vice Chair Lieber.

3 Chairman Vazquez, Vice Chair Lieber, Members
4 of the Board, Henry Nanjo, Chief Counsel.

5 So let me start back with how this came to
6 us. So if you remember correctly, Tom Parker came and
7 said that he was willing to put together some training
8 for AAB counsel.

9 What he requested through the Chair was that
10 both Property Tax Department and BOE Legal take a look
11 at it and just let him know if there's any red flags.

12 This is not, at least in my mind, a BOE
13 product. This is Tom Parker's product for potential use
14 with the County Counsels' Association. And we were more
15 giving him advice, a courtesy look-through to see if
16 there was anything that we objected to, or any
17 suggestions we would make. So that's kind of the
18 context in which this came up.

19 As far as the training itself, I tend to
20 concur with Tom Parker that the 1624.02 does not apply
21 in this case, because this is not board training.

22 As you know, we do have a course for AABs.
23 That has gone through the 1624 process. That's been
24 fully vetted. And that's the only course that we, as
25 BOE, offer.

1 When Tom Parker spoke to me about his idea,
2 it was a little bit different. And one of the issues
3 that he raised in his comments, which is absolutely
4 correct and we discussed, was that that county counsels
5 have to do mandatory continuing legal education for --
6 to keep their State Bar license active.

7 And along those lines, for that to count, it
8 has to be given by a State Bar certified MCLE provider.
9 Unfortunately, we are not a State Bar certified MCLE
10 provider, which is why, for the county counsels to be
11 able to take advantage of getting MCLE credits for this,
12 we would not be the ones teaching this.

13 So this would be something that either
14 Tom Parker teaches himself, or he, in conjunction with
15 the County Counsels' Association, they have somebody in
16 their own system that they teach. Because if I'm not
17 mistaken, I believe the County Counsels' Association is
18 a certified MCLE provider.

19 So from the standpoint of the Department,
20 what our position has been, again, we're happy to
21 cooperate, we're happy to assist, we're happy to give
22 our comments. But that's what we did.

23 Now, in so far as the Board --
24 Chairman Vazquez, I think, had an idea that, you know,
25 maybe if this is something that everyone agrees to, we

1 can maybe link to it in our -- in our -- on our website,
2 or, you know, the Board materials, and just make it
3 available.

4 But, again, I want to be clear from a legal
5 standpoint, I don't want to take credit for somebody
6 else's work, among other things, so this would not be a
7 Board product or Board training. It would always be
8 either Tom Parker or county counsels, if they adopt it
9 at their training.

10 MS. LIEBER: So a follow-up question, if I
11 might.

12 So say that we receive input from an entity,
13 any one, and we say that Mr. Parker's materials, assume
14 that it's owned by him, do we have the right to change
15 his owned products?

16 MR. NANJO: I would be very hesitant to do
17 that, because it is his product.

18 And that's one of the things that I wanted
19 the Board to be aware of, is if the Board was going to
20 do training, whether it be to AAB, to property tax
21 practitioners, assessors, appraisers, whatever, we have
22 our own process that we go through and we do to develop
23 training.

24 We use -- we have -- we develop them
25 generally inhouse. We don't contract out. And we have

1 a set of people that we consult. Check with colleagues.
2 That sort of stuff.

3 And then we do a process where, very similar
4 to 1624, in some cases 1624 process where we do have
5 CATA and other stakeholders participate, give comments,
6 and not the least of which another component of that,
7 I'm sure the Board Members remember, is we work very
8 closely with the CA Education Committee. We get their
9 input.

10 So there is a whole long process that we do
11 for Board training, Board-approved, Board-sponsored,
12 Board-issued training, if you will.

13 This is kind of a one-off, if I can use that
14 term. And it's something that a community practitioner,
15 Mr. Parker, came and said, "Hey, I'd like to do this. I
16 think this would be good. Do you have any problems
17 looking at it?" And we said no, of course. So that's
18 kind of in a different vein.

19 If you were to collect comments on
20 Mr. Parker's materials, I would say the appropriate
21 place is whatever comments are made, turn that back over
22 to Mr. Parker, and it's up to him to -- whether he takes
23 those comments and makes changes or not.

24 MS. LIEBER: Okay. Thank you.

25 MR. APREA: Mr. Chair, may I respond to

1 Ms. Lieber's questions?

2 MR. VAZQUEZ: Sure. Go ahead.

3 MR. APREA: I want to point out the

4 August 18 memo from Chairman Vazquez to his colleagues.

5 And I want to point out that there is an expectation

6 that the Board is going to take in public input and make

7 a decision. Let me read it if I may.

8 I am proposing that we tentatively schedule

9 a full hearing to allow public input and discussion with

10 all County Assessors and stakeholders at our next

11 regularly-scheduled Board Meeting on September 26, '23.

12 The memo goes on:

13 The Board may determine appropriate action

14 relevant to any suggestions or input made after the

15 close of the hearing.

16 The last comment:

17 Upon final approval and publication by the

18 Board, that is the BOE, the course may -- will be made

19 available to county counsel.

20 So there's been an expectation that this

21 matter is going to be brought here, that there will be

22 an opportunity for public comment. I have -- I have

23 testified, and in my conversations with staff, but other

24 stakeholders -- and I'm not looking to find fault.

25 Things happen. But there were occasions when we went to

1 the -- to your website to see the content that
2 Mr. Parker had provided, and it was not there.

3 In fact, there was, on one occasion, this
4 was at the end of last week, when for this agenda item,
5 there was no link at all.

6 And so what we are suggesting here is that
7 you have created an expectation that there will be an
8 opportunity for public input, that you all will take in
9 that public input, that you will make a decision, and
10 that you will take a vote on what to do.

11 We are simply asking that the opportunity
12 for that public input was not there, with the
13 expectation that was created has not been satisfied.
14 And, again, not suggesting for a moment any purposeful
15 action. But that that expectation has not been
16 fulfilled, and that we would like to have the
17 opportunity, as well as CalTax, to take a review of this
18 material.

19 I'm not suggesting that there is anything
20 wrong or inappropriate in Mr. Parker's work. But given
21 that this is going to be submitted to all county
22 counsel, and provide them an opportunity, and it will
23 have, if adopted by the BOE, the BOE's good housekeeping
24 seal of approval, that there's a certain weight that
25 county counsel will transfer to this document. That

1 they can now use this, and that it is, in fact, an
2 official BOE document.

3 Whether that is appropriate, or intended, or
4 not, that's the expectation that was created by this
5 memo from the Chair to the Board Members.

6 MR. BECKER: And that same language was in
7 the September 15th letter immediately before this
8 hearing was scheduled, that this would lead to final
9 approval and publication by the Board.

10 MR. VAZQUEZ: No, you're correct.

11 There's a follow-up question.

12 MS. LIEBER: So I have a follow-up question
13 again for Mr. Nanjo.

14 Do we have experience, like, in terms of
15 linking on the website, say, that we link to a
16 particular author's material, and then that author
17 decides to take down that material to amend that
18 material -- and those amendments might include some
19 fault. But do we -- do we routinely link to material
20 that we have no possession of?

21 MR. NANJO: Generally speaking, no, I don't
22 believe we have. Mr. Yeung can correct me, or Mr. Kim
23 can correct me if I'm wrong.

24 But generally speaking, the only materials
25 we tend to link to are either our materials, or if we're

1 requested as a courtesy for CAA or the Assessors'
2 Association may have a form or something that we would
3 link. I don't know if we've done that before or not,
4 but that would be the only exception.

5 Also, if I can ask Board Proceedings, I've
6 heard a couple times from CATA that Mr. Parker's
7 document was not linked. I wanted to ask either Cathy
8 or Mary to verify that. Because I could have sworn it
9 was linked earlier.

10 MS. TAYLOR: Yes, it was linked on
11 August 21st for the first time for the August meeting,
12 then it was linked again on the 21st of September.

13 MR. NANJO: That was my understanding.

14 So I'm not sure why CATA had problems
15 locating that particular document. Because it was part
16 of the PAN and on our website as I know it.

17 Again, there might have been some confusion
18 in the way Chairman -- all due respect -- Chairman
19 Vazquez' memo was worded. But we don't really have a
20 practice of having not-Board-created, Board-sponsored,
21 that's gone through the Board approval system, as
22 approved training for us.

23 Again, from a legal standpoint, and I
24 apologize if I misunderstood, I took this as an
25 assignment to just let Mr. Parker know if we had any

1 objections, if we had any suggestions. But I've always
2 viewed this as his material.

3 MR. BECKER: Just a quick question.

4 Wasn't it always intended to go to the
5 County Counsels' Association as we've noted here in both
6 of these letters?

7 I mean, it seems like it's intended -- it
8 was intended to be offered for approval by the Board,
9 publication by the Board to be used by the County
10 Counsels' Association to be used on a statewide basis --

11 MS. LIEBER: Excuse me, Mr. Chair, if I
12 could ask about the rules. Do we have a colloquy
13 between --

14 MR. BECKER: Oh, my apologies.

15 MS. LIEBER: -- witnesses and staff where
16 we're not -- we don't usually experience that.

17 Thank you.

18 MR. VAZQUEZ: You're correct.

19 Member Gaines. I think Member Gaines a had
20 a question or comment.

21 MR. GAINES: Well, it's the memo that we've
22 sent out. And the memo indicated we take input. So I
23 don't know if we're taking input from the public --

24 MR. VAZQUEZ: Is your mic on?

25 MR. GAINES: Yeah, it's on.

1 Sorry, I'll speak into it better.

2 MR. VAZQUEZ: There you go.

3 MR. GAINES: But I don't understand why
4 we're not taking input from CATA or any other entity in
5 reference to this training program, if that's the way we
6 laid it out in our memo.

7 And so, just in my opinion, it seems to me
8 that we ought to be taking that input. And I would slow
9 the process down, so that if there's any other parties
10 that wanted to bring this forward, or any questions, or
11 any additions or edits they might want to make. And
12 then at that point, we can make a decision as a Board in
13 terms of what to do.

14 MR. NANJO: Well, if I could respond,
15 Member Gaines, Chair Vazquez, Vice Chair, Members, the
16 challenge here is we're doing something that we haven't
17 done before. Which is we're taking somebody else's
18 product, and we're either adopting it in part or in
19 whole. And we really don't have a process to do that.
20 So that would be something that we'd want to look at.

21 I mean, one of the reasons -- one of the
22 inquiries I would have is we have one course already.
23 Are we talking about this supplementing that course?
24 Are we talking about this being in addition to that
25 course? Are we talking about this being added to that

1 course?

2 And, again, as I mentioned, we have a
3 process by which we do that already. Because
4 Mr. Parker -- and, again, I'm not faulting
5 Mr. Parker -- volunteered to present this material to us
6 and asked us for our input. It kind of came at us out
7 of left field, for lack of a better term.

8 At this point, the question is, how does the
9 Board want to handle this purpose of this product? At a
10 very first level or easy level, we can just say, "We
11 don't have any objections to it. Mr. Parker, feel free
12 to do what you want with it." And it's Mr. Parker's
13 product, and he can do something with it.

14 If the intent is for the Board to somehow
15 make this as part of its training materials or training
16 cadre, then I would recommend that you bring Mr. Yeung
17 up or talk to Property Tax, and see how this fits into
18 our original training, or our existing training, I
19 should say.

20 The other challenge with it, like I said, is
21 we already have a process. And one of the first stops,
22 as I understand, once we determine that we want to do
23 some education or training, or what have you, is we
24 touch base with CAA's Education Committee and get their
25 input. And that hasn't been done in this process.

1 So I think what I'm trying to say is things
2 are a little bit out of sequence. So we may want to
3 take a pause and have some discussions about how we
4 really want to use these training materials, or whether
5 we just want to say, "Thank you, Mr. Parker. Good luck.
6 Do whatever you want with it," and what have you.

7 MR. VAZQUEZ: No, I think you're bringing up
8 some good points.

9 And I know when we first talked about this a
10 few months back, I know the frustration, at least on my
11 part, was we didn't -- we were kind of stuck. And he
12 volunteered. And that's when Tom came up and he says,
13 "Well, let me take a crack at it." And that's where it
14 kind of evolved.

15 And in the process, I thought all the
16 stakeholders were informed, or were up to speed, or at
17 least had an opportunity to look at this. And now what
18 I'm hearing, at least from some, that for whatever
19 reasons, they weren't able to -- whether whatever
20 happened, I guess, when they were trying to link into
21 it, weren't able to download it or connect to it. And
22 then for others, for some reason, weren't even aware
23 that it was even available. At least our office has
24 been called from others that are not even here today.

25 I thought, well, we're scheduled to go

1 forward with this. Let's hear everybody out, and then
2 we, on the Board, will make a decision of what we want
3 to do with it.

4 And I think you're right on point. We're
5 breaking new ground. This has never happened. And I
6 think that was part of the issue when we first discussed
7 this.

8 Because at the end of the day, like you
9 said, legally, we don't own this. It's created by a
10 third party. We may want to adopt it, I think was the
11 discussion early on, if it made sense, and if we had all
12 the stakeholders that we've been working with on this
13 issue onboard, and think it's a tool that could be used.

14 MR. NANJO: So if I may make a suggestion.

15 Obviously, you can do a number of things.
16 But one of the things you can do is say to the extent
17 Tom Parker wants to use this for his purposes, he's free
18 to do that.

19 MR. VAZQUEZ: Right.

20 MR. NANJO: If you want to consider possibly
21 adding this to BOE-sponsored or approved training, what
22 I would recommend is, one, talk to Mr. Parker, make sure
23 he doesn't have an objection of us highjacking his
24 materials. But assuming that he doesn't have objections
25 to that, then maybe Property Tax and Legal can look at

1 it to see how it may fit into our training, whether it
2 would be a supplement, whether it be additional. And
3 kind of do an evaluation that way.

4 Because, candidly, from -- I'm speaking for
5 Dave, and he can correct me if I'm misstating this --
6 but Legal and Property Tax looked at Mr. Parker's
7 training simply from the standpoint of, "Do we have any
8 objections? Do we see anything wrong with it?" And
9 our -- our answer to that was no.

10 But whether or not this training is
11 necessary, be good to add to our training, or be another
12 course, we haven't done that evaluation yet.

13 Am I correct, sir?

14 MR. YEUNG: You are absolutely correct.

15 Thank you very much.

16 David Yeung, Deputy Director of the Property
17 Tax Department.

18 Thank you for this opportunity.

19 Mr. Henry Nanjo, you are correct.

20 We -- when we looked at it, it was
21 absolutely in the frame that Mr. Henry Nanjo framed it
22 as. We were looking to see if there's anything there we
23 would object to. And we, under the -- under the
24 understanding that it was Mr. Parker's property, and we
25 were just reviewing it for him.

1 So as to whether we want to add it to our to
2 our official training, Section 1604 point -- excuse
3 me --

4 MR. NANJO: 1604.02.

5 MR. YEUNG: -- oh two.

6 MR. VAZQUEZ: Yeah.

7 MR. YEUNG: There is a process to it. So we
8 would have to consult other -- other -- other
9 stakeholders in that, too. So --

10 MR. GAINES: Mr. Chair.

11 MR. VAZQUEZ: Sure. Go -- go ahead,
12 Member Gaines. And then we'll come back.

13 Go ahead.

14 MR. GAINES: If I could. Just a comment,
15 because -- so I think we provide services for folks that
16 may have a legal question. They'll pose questions, and
17 we'll give them a legal response.

18 And in a way, what you're kind of describing
19 is that is what you've done. But then we sent a memo
20 saying that this would be a public hearing, and we'd be
21 taking input and comments.

22 And so it seems to me that we're kind of at
23 cross-purposes. And it's got to be one -- one or the
24 other. But why would it come to us for approval if
25 you're just vetting it from a legal standpoint like you

1 would any other applicant that would pose a question to
2 you?

3 MR. NANJO: I don't know the full history on
4 this.

5 As you may remember, Mr. Parker, I think,
6 approached Chairman Vazquez. So that's -- that's part
7 of -- you know, I'm not sure what the nature of the
8 conversation between Mr. Parker and Tom -- Mr. Parker
9 and Chairman Vazquez' office was.

10 From our standpoint, BOE Legal, we just
11 wanted, you know, we were asked to take a look at it,
12 and say if we had any objections. And that's what we
13 did.

14 Sorry -- sorry to play the attorney card.
15 But the other thing, as Chief Counsel, I'd be concerned
16 about is, I would caution the Board to just adopt what
17 somebody else has done. You know, if we're providing
18 training, if we're even linking to training, we're
19 responsible for that training. We're kind of liable for
20 that training.

21 So we'd want to make sure -- if the intent,
22 ultimate intent of the Board is to have this as
23 potentially Board-sponsored or Board-approved training,
24 we would want to go through the full vetting process
25 that we normally do for anything like that.

1 MR. GAINES: Wonderful. Okay.

2 MR. NANJO: Yeah.

3 MR. GAINES: Well, I want to thank

4 Mr. Parker for all this effort, and really grateful for

5 him.

6 I'm just trying to figure out, how do we

7 handle it as a Board?

8 MR. NANJO: Yeah.

9 MR. GAINES: And I'd like to hear through

10 the Chair.

11 MR. VAZQUEZ: Well, what I was thinking is

12 that since we did put it out there in the memo, like

13 it's been stated already, was to hear from all the

14 stakeholders. And it sounds like we're missing a few

15 still.

16 If it's the will of the Board, I'm hoping

17 that -- let's hear from those that are here. And I know

18 we have people on the line. And then I would suggest or

19 recommend that we continue this thing to continue

20 hearing from other folks.

21 Because at the end of the day, at least from

22 the Legal, it sounds like, even if we wanted to, we

23 couldn't adopt this today. Because it's not legal --

24 well, first of all, it's not even ours.

25 MR. NANJO: Right.

1 MR. VAZQUEZ: Right?

2 We -- we asked -- like I asked my office, we
3 asked Tom to produce this, he went -- you went above and
4 beyond and produced something for us.

5 And now, I think to be respectful of that,
6 let's take a look at it, get all the stakeholders to
7 look at it, and if it makes sense, then I think we could
8 turn around and pitch it to our staff, and see where it
9 may fit into our current training programs as they exist
10 today.

11 MR. NANJO: Yeah.

12 And just in -- Chairman Vazquez, just in
13 view of full disclosure, again, have no objections to
14 that, this is your hearing, and that's fine, you can
15 take public comment. But if it is determined ultimately
16 that it will be Board-sponsored training, then we will
17 go through the full vetting process, and these groups
18 will all have the opportunity to look at the actual
19 language, and the actual implementation that we are --
20 we would be considering doing.

21 So I just want them to understand it may
22 happen twice.

23 MR. VAZQUEZ: Understood.

24 Let me hear from my Deputy Controller. Then
25 we'll get back to -- I know we have people on the line

1 to testify as well.

2 MR. EMRAN: Thank you, Chairman.

3 Thank you.

4 I'm going to chime in real quick here on
5 behalf of the Controller.

6 I want to thank Thomas Parker for your hours
7 of dedication to this training program. I know it was a
8 huge ask. And you turned out some good, good work
9 product here for review.

10 However, the Controller is in agreement with
11 CATA here. She feels comfortable, if there's going to
12 be some input from CalTax, from CATA, from all our
13 property tax administrative stakeholders, I think it's
14 important to hear them out as well.

15 And I agree with you also, Chairman, to
16 maybe possibly continue this into September, give some
17 time to review. Because you never know, the training,
18 there could be more added, there could be some things
19 that are deleted or whatnot.

20 But I think it's actually a good governance
21 on our behalf to really hear everyone out, and kind of
22 take it from there. Because it is a one-of-a-kind type
23 of endeavor here. And I think we'll be doing everyone
24 right, all our partners and all our stakeholders right
25 by really vetting this out entirely.

1 Especially, like you're all mentioning, it's
2 going to Board-sponsored on the website, county
3 counsels, and maybe possibly even 40 million residents
4 are going to have access to this training, right?

5 So we want to make sure that we're putting
6 the best, best product on the website. Something that
7 we all come into consensus and agreement with.

8 So that would be the Controller's stance at
9 this point.

10 Thank you.

11 MR. VAZQUEZ: Thank you.

12 With that, why don't we go back to -- we
13 have these folks on the line. Let's hear their input.
14 And then we'll -- it will be on our lap to decide what
15 we do with it at this point.

16 MS. CICHETTI: Mr. Yen is on the -- I don't
17 see Mr. Yen up there right now.

18 Yes, he's on the line. He was slated to
19 make a presentation next.

20 MR. YEN: Would you like me to make the
21 presentation, or should I withhold?

22 MR. VAZQUEZ: Well, listening to our
23 conversation, I'll leave it up to you. What do you
24 think? Does it make sense to you at this point?

25 MR. YEN: I think it's an opportunity to

1 just really showcase what LA County is doing, even with
2 your materials that are available on the Board.

3 But I guess within this vein of
4 conversation, it may be better to postpone this
5 presentation.

6 MR. VAZQUEZ: Okay. I'm good with that.

7 Did you have any comments you wanted to make
8 at this point, or are you good?

9 MR. YEN: No. I think just to share a
10 little bit about what LA County Assessment Appeals Board
11 has done in its role in trying to ensure that we're
12 listening to stakeholders like those who are before you,
13 as well as the Assessor's Office in LA County, is that
14 in many Assessment Appeals Board, you know, with the
15 resources -- with limited resources we have, we are
16 working together through our conferences, with our
17 associations to try to increase the knowledge of our
18 Assessment Appeals Board members.

19 The opportunity I wanted to use today was
20 really just to showcase that, at least in LA County, we
21 have listened to our stakeholders, and we've improved
22 some of our training curriculum.

23 And, you know, what Mr. Parker has offered
24 to you today is one of those resources that he has
25 continuously offered as part of our counsel -- our

1 county counsel.

2 And I just want to thank him for his
3 continuous service to LA County, as well as to the state
4 of California, and the other county counsel attorneys
5 that he supports with his leadership, as well as his
6 insight.

7 So that's all I have.

8 Thank you.

9 MR. VAZQUEZ: Thank you.

10 And I think we had somebody else on the
11 line, didn't we?

12 MS. CICHETTI: Yes, we do have one other
13 speaker.

14 Kristine Lee, President of the California
15 Assessors' Association and Kings County
16 Assessor/Recorder/Clerk.

17 MR. VAZQUEZ: Welcome.

18 MS. LEE: Good after --

19 Thank you.

20 Good afternoon, Chairman, Members of the
21 Board, Deputy Controller, and others in attendance.

22 I appreciate you allowing me to speak today.

23 The CAA is similar to CATA in that we did
24 not have the material until rather recently, and so we
25 have not vetted the material.

1 We do think the material is important, and
2 we are supportive and appreciative of -- I feel like I'm
3 echoing. I'm sorry.

4 MR. VAZQUEZ: No, you're okay.

5 MS. LEE: Okay.

6 We do appreciate the efforts of Mr. Parker
7 and the importance of this subject. Because, especially
8 in the small and midsize counties, our county counsels
9 are spread rather thin. And they oversee several
10 departments. And they do not necessarily specialize in
11 assessment appeals, and so -- or the laws and rules
12 surrounding the appeals.

13 So this sort of document, I think, would be
14 very, very beneficial in helping them to be more
15 knowledgeable in this area.

16 So we are supportive of the document in a
17 sense, but we have not had the chance to vet it as an
18 organization, if you did want our feedback on that.

19 Thank you.

20 MR. VAZQUEZ: Thank you.

21 Who else?

22 Oh, did you have a -- Vice Chair Schaefer, I
23 thought that -- oh, okay.

24 MS. LIEBER: I was going to make a comment
25 when the time is right.

1 MR. VAZQUEZ: Oh, okay.

2 Do you have a comment?

3 MS. STOWERS: I do have a comment, if you

4 guys don't mind.

5 MR. VAZQUEZ: Sure. Go ahead.

6 MS. STOWERS: Thank you.

7 Good afternoon. Yvette Stowers, Executive

8 Director.

9 Thank you, Mr. Parker, for preparing the

10 documentation.

11 Thank you to Marc, Mr. Aprea, and your

12 associates for coming forward for this public hearing.

13 Thank you, Assessor Lee.

14 I hear what you guys are saying. For some

15 reason, perhaps there was a glitch in our system, and

16 when you went to look at it at the August meeting, you

17 did not see it. So you didn't have an opportunity, a

18 good 30 days to review the document.

19 I also hear what my Legal counsel is saying,

20 that even if there is input, we won't be in a position

21 to change it. But Mr. Parker can make a decision to

22 change it.

23 So my suggestion is, why don't we postpone

24 this public hearing to the next scheduled Board Meeting.

25 That way everybody will have an opportunity to review

1 the document, and you guys could submit your comments.
2 You can come back to us and submit your comments
3 verbally, or you can submit your comments to Board
4 Proceedings. And that way, we will make sure all
5 comments are placed into the record.

6 MR. VAZQUEZ: That was going to be my
7 motion. But I wanted to at least have all the folks --
8 and I think we have one more waiting.

9 MS. CICHETTI: No, we don't.

10 MR. VAZQUEZ: Oh, was that the last one?
11 Oh, okay.

12 And I'm hearing my Vice Chair Lieber.

13 MS. LIEBER: Thank you.

14 Well, I'm -- throughout this discussion, I'm
15 looking for the clearest, most stable way to proceed
16 forward. And the way that I'd like to suggest is that
17 we kind of go back to the beginning, and that we ask
18 staff to have a conversation with Mr. Parker to see what
19 his reactions and his intention with his materials that
20 he has written and that he has ownership of, and see how
21 he would like to collaborate with us.

22 And then I'd like to suggest that we start
23 over with a fresh agenda item to ask this Board to
24 determine whether we need to augment or otherwise change
25 the training path that we have control of, that we own

1 and define.

2 And one of those options could be, yes,
3 Mr. Parker says he wants to continue with us, and we
4 want to continue with him. And he has given permission
5 for us to adopt his intellectual property.

6 And then we say, Okay. Then it would come
7 under 1624.02, and then we're going to schedule a really
8 full hearing with all of the entities that would like to
9 give meaningful comment.

10 So, you know, if -- that would be like two
11 months out from now if we proceed to that step. So that
12 is a good amount of time for everybody to get themselves
13 together to make really meaningful comment.

14 But I think that way we kind of clarify
15 things. And, you know, Mr. Parker has put a lot of
16 intention into this, and he's highlighted these issues
17 as far as the county counsel, as did
18 Assessor Christine Lee, who talked about, you know, some
19 of the smaller counties, the pressure that is on them to
20 fulfill all these types of functions.

21 So I don't know exactly how to put that into
22 a motion. Other than, if I may, Mr. Chair, I'd like to
23 move that we ask staff to meet with Mr. Thomas Parker
24 and gauge his interest. And that regardless of how
25 those conversations turn out, that we bring an item back

1 to the next Board Meeting, if it's feasible for it to
2 come to that meeting, to talk as a Board about whether
3 or not we need to augment our materials and our help for
4 county counsel training.

5 And then we go to the next step of a hearing
6 where everybody gets to really give substantively
7 considered, so that CATA can go ahead and have their
8 board approve it, and those kinds of things.

9 MR. VAZQUEZ: I guess mine's a procedural
10 question then.

11 I don't mind the motion, but I guess I want
12 to ask, since I think Mr. Nanjo you mentioned that since
13 this was already on the agenda, do -- because it sounds
14 like we want to -- I -- I hear my Vice saying she wants
15 to start fresh?

16 Is that -- I'm -- I guess I'm trying to
17 figure out, on a procedural point of view, is this
18 something that we can do, or -- or is it better just to
19 continue what we started?

20 MR. NANJO: No. No, you're -- you're -- you
21 have the authority, as the Board, to change directions,
22 make different plans.

23 So you -- you can go, proceed along
24 Vice Chair Lieber's suggested path, if that's what you
25 choose to do.

1 MR. VAZQUEZ: So let me -- let me hear it
2 again then, I guess.

3 MS. LIEBER: So my motion is that we ask
4 staff to confer with Mr. Parker about how he wants to
5 proceed with his product that he owns, and that an item
6 come forward at the next feasible Board Meeting,
7 preferably next month, to have the Board decide if we
8 need to augment the training that we already provide,
9 and then proceed from there.

10 If we decide, yes, then we proceed to the
11 hearing. Because that gives everyone 60 days of real
12 clarity that they can -- they can stand on that.

13 MR. GAINES: And then we go through --

14 MR. VAZQUEZ: And then we go through an
15 actual hearing.

16 I think what you had mentioned at the end of
17 the day, we probably -- even though we did a hearing, we
18 probably do another one. This might eliminate that,
19 correct?

20 MR. NANJO: Correct.

21 MR. VAZQUEZ: Let's -- why don't we do that?

22 So we eliminate -- because I don't want to
23 put people through two different hearings if we don't
24 have to.

25 MR. NANJO: Well, I mean, it -- it would

1 be -- it -- if we decide that our -- we want to either
2 add this training or augment it, we would go through --
3 we would also present at that Board Meeting our normal
4 process where people can --

5 MR. VAZQUEZ: Weigh in.

6 MR. NANJO: Weigh in. And that way everyone
7 will have complete full knowledge of what's going on.

8 And if anybody's interested on commenting
9 whether or not we even need this training, or -- or what
10 have you, or absolutely we need this training, they can
11 weigh in at that Board Meeting. So --

12 MR. GAINES: Okay. So question of clarity
13 through the Chair.

14 MR. VAZQUEZ: Yes.

15 MR. GAINES: Vice Chair Lieber made a
16 motion.

17 MS. LIEBER: Yes.

18 MR. GAINES: It sounds like it's a two-step
19 process. Question number one is to speak to Mr. Parker.

20 Are you comfortable with us basically using
21 your curriculum?

22 And if we get permission to do so, question
23 number two would be, and I'm assuming that you're --
24 you're going to provide information for us at our next
25 Board Meeting on whether we want to add this to our

1 curriculum or not. You'll present it, and then we'll
2 make a decision on that. And then at the next
3 Board Meeting, we would vote to either approve or not
4 approve that curriculum.

5 MR. VAZQUEZ: And then move on with --

6 MR. GAINES: And then take input like we
7 would anything else.

8 MS. LIEBER: Yeah.

9 So the -- the first step of my two-step
10 process would be, before the next Board Meeting, staff
11 talks with Mr. Parker.

12 And then at the next Board Meeting, we
13 grapple with the issue of whether or not we want to add
14 to our training, maybe with Mr. Parker, maybe in a
15 completely different way.

16 And staff would present to us the normal
17 process that we go through.

18 MR. GAINES: Right. Right.

19 MS. LIEBER: And then assuming that the
20 Board says, "Yes, we want to move ahead with that," then
21 we would go to a full public hearing noticed, with all
22 of the applicable communities there being able to give a
23 real full hearing testimony.

24 MR. GAINES: Okay. I'll second the motion.

25 MR. VAZQUEZ: We're good.

1 MR. GAINES: Can we get comment from CATA
2 and the others?

3 MR. VAZQUEZ: Yes. I think now that we have
4 a motion, let me hear from -- I know you had your hand
5 up, and you were interested in weighing --

6 MR. APREA: Mr. Chair, Mr. Gaines, Members
7 of the -- Ms. Lieber, Mr. Emran, Mr. Schaefer, thank
8 you. And thank you to staff.

9 As we stated upfront, we believe that it is
10 the appropriate role for the State Board of Equalization
11 to take a leadership role in providing this kind of
12 training, whether it is of county counsel or Assessment
13 Appeals Board members, this ensures greater uniformity
14 and consistency across the state.

15 It is also better that there is public
16 input, and an opportunity to vet it. Whether you're
17 going to site a specific code section or not, getting
18 this out into the sunshine is a better way of going
19 about this.

20 And so we would support the motion made by
21 Ms. Lieber. And we would also suggest that the
22 questions that you raised are important ones.

23 We do believe that this is an appropriate
24 role for the BOE. But we also want to recommend that
25 whether you're going to develop training material

1 yourselves or adopt somebody else's, if you vote to
2 approve it, then you've voted to approve it, and the
3 Board owns that then, right?

4 So -- and I know you know this, but that was
5 the concern that there was somebody else's work product,
6 as respected as he is, that had not received appropriate
7 vetting, either by property tax agents, a taxpayer
8 organization, or the California Assessors' Association,
9 and that you were on the cusp of voting to approve that
10 curriculum without the opportunity for review and public
11 comment.

12 So we commended the Board for spending all
13 of this time through all of this, this afternoon. We
14 thank you, and we want to again lend our support to
15 Ms. Lieber's motion.

16 MR. VAZQUEZ: Thank you.

17 MS. LIEBER: Thank you.

18 MR. VAZQUEZ: With that, let's see we if we
19 have anybody on the line that wants to speak to this.

20 MS. CICHETTI: The people in the audience
21 have spoken, so I have nothing in writing on this
22 comment. So let's go to the moderator.

23 Is there anyone else who has come in through
24 the Teams who would like to make a comment?

25 MR. VAZQUEZ: They might have us on mute. I

1 can see him, but I don't hear him.

2 MS. CICHETTI: Okay. Then it looks like
3 something else.

4 Let's go to the moderator.

5 AT&T moderator, is there anyone on the line
6 who would like to make a public comment regarding this
7 item?

8 AT&T MODERATOR: Ladies and gentlemen, as a
9 reminder, if you would like to make a comment on this
10 item, you may press one, then zero.

11 And there's currently no one queueing up at
12 this time.

13 MS. CICHETTI: Thank you, moderator.

14 I have a motion. I'm going to read it.

15 And I hope, Ms. Lieber, it's okay if I do
16 one adjustment. You had asked staff to do it. I'm
17 going to adjust it to say that you're directing the
18 Executive Director.

19 So I do have a motion by Vice Chair Lieber,
20 seconded by Mr. Gaines.

21 And the motion is, my motion that I ask the
22 Executive Director to confer with Mr. Parker about how
23 he wants to proceed with this product that he owns, and
24 that an item come forward at the next feasible
25 Board Meeting, preferably next month, to have the Board

1 decide if we need to augment the training that we
2 already provide, and then proceed from there.

3 If we decide yes, then we proceed to the
4 hearing. Because that gives everyone 60 days of real
5 clarity that they can stand on.

6 All right. I'll take roll.

7 Chair Vazquez.

8 MR. VAZQUEZ: Aye.

9 MS. CICHETTI: Vice Chair Lieber.

10 MS. LIEBER: Aye.

11 MS. CICHETTI: Member Gaines.

12 MR. GAINES: Aye.

13 MS. CICHETTI: Member Schaefer.

14 MR. SCHAEFER: Aye.

15 MS. CICHETTI: Deputy Controller Emran.

16 MR. EMRAN: Aye.

17 MR. VAZQUEZ: So that's unanimous of all
18 those present.

19 Thank you, everybody, for your patience, and
20 a little bit of the confusion. And like we said, we
21 were treading on new territory here.

22 But I think at the end of the day, it looks
23 like hopefully we'll get a better product, and hopefully
24 enrich what we currently do now.

25 MR. APREA: Thank you, Members.

1 MR. VAZQUEZ: Thank you, all. Thank you for
2 coming in.

3 With that, Ms. Cichetti, what's our next
4 item?

5

6 **ITEM 9**

7

8 MS. CICHETTI: Item 9, Board Member Matters
9 and Initiatives; 2024 Board Meeting Annual Agenda
10 Workload Plan: Potential Issues Calendar.

11 Proposed 2024 Board Meeting Potential Issues
12 Agenda Plan, tentatively scheduling key subjects and
13 critical issues for each meeting date on the calendar to
14 serve as a substantive roadmap for minimizing
15 transparency and engagement opportunities for all
16 stakeholder -- stakeholders over the next year.

17 This matter will be presented by
18 Mr. Vazquez.

19 MR. VAZQUEZ: I do have -- but you said it's
20 Item 9?

21 MS. CICHETTI: Item 9, correct. I did. I
22 said page 21 on your --

23 MR. VAZQUEZ: Oh, I was looking at 29.

24 Okay. Here it is. Okay. All this going
25 back and forth is distracting.

1 MS. CICHETTI: Yes, I know. It is.

2 MR. VAZQUEZ: Members, I submitted to you a
3 Potential Issues Calendar for the tentative Board
4 schedule of issues for us to consider in 2024.

5 It is important to identify the critical
6 issues and challenges facing us, in addition to the
7 items and cases the Board is mandated to address.

8 The Potential Issues Calendar lists items
9 known or anticipated at this time. But as other issues
10 emerge, we can update the calendar as needed.

11 The Potential Issues Calendar is intended to
12 clarify the Board's expectations, and also set the tone
13 and pace for the robust public engagement.

14 Above all, the goal is to establish an
15 annual agenda plan that further -- that furthers our
16 efficiency and effectiveness in planning meetings, and
17 increases the transparency for all stakeholders.

18 For example, the Board Meeting agendas on
19 the proposed calendar each include at least one or two
20 Board Work Group meetings each month, timely budget
21 reports, and speakers, time sensitive input from
22 State Legislators on bills and reports relevant to
23 periodical milestones for the Executive Director.

24 I encourage your review and input, including
25 any suggestions you may have, so we can bring this back

1 for adoption at our October 24th Board Meeting.

2 With that, let me just see if people have
3 any comments or suggestions. Because I did get a call
4 from one of our Board Members. And I just assured them
5 that this was not something that was set in stone yet.
6 But I wanted to at least get it out there.

7 And if you all had any other suggestions or
8 ideas or topics to start, at least begin to think about
9 now what we're looking to do for the calendar year 2024.

10 With that, let me just open it up.

11 And I see -- I think my Vice Chair wants to
12 weigh in.

13 Go ahead.

14 MS. LIEBER: Very sensitive, Mr. Chair. I
15 only had my finger slightly towards my button. But I
16 think you could feel the --

17 MR. VAZQUEZ: I felt the vibes.

18 MS. LIEBER: The vibes over here.

19 So I'm hoping that we can push this out a
20 bit, especially given our discussion today, and the
21 discussion that we're going to have at our October
22 meeting in reference to additional training.

23 And I think that would definitely entail a
24 commitment to a series of hearings, potentially, and an
25 additional work flow.

1 So I didn't see anything on here that I
2 didn't agree with. I do expect, perhaps in December or
3 January, to be able to bring forward more information
4 about our request for a Work Group that is around
5 environmental impacts and property taxes.

6 And so I think it's a -- it's sort of a
7 moving target at this point to weave in what we've
8 already committed to, and also to decide when -- when
9 we're done on a particular topic or Work Group, and call
10 it good.

11 So if we could get the breathing room until
12 November, I think things will really become much more
13 solid in October at that meeting.

14 MR. VAZQUEZ: I'm open.

15 I just threw it out there. I wasn't wedded
16 to the October date. And if people are comfortable with
17 that, I'm -- and I see Member Gaines wants to weigh in
18 as well.

19 MR. GAINES: That's great on the schedule
20 for that item. And then if we have something in
21 particular that we might want to bring --

22 MR. VAZQUEZ: Include.

23 MR. GAINES: -- include, we can communicate
24 that to the Executive Director.

25 Okay. All right. Very well.

1 MR. VAZQUEZ: Yeah. I just wanted us to at
2 least put that in your mind to start thinking about what
3 we're looking at.

4 Because I know we've -- you know, we've
5 hashed out some real good things. And I really like
6 this synergy that we're developing here. I just want to
7 make sure we stay focused somewhat, right?

8 And I know we had this conversation early on
9 with our previous Executive Director. And I wanted to
10 put it out there. Because I know now, under the new
11 leadership with our current Executive Director, is to
12 make sure we're all on the same page.

13 And somewhere down the road, I guess we
14 should -- I don't know if we need to do any kind
15 of -- maybe a follow-up formal retreat, but at least a
16 follow-up. Because we had set up way back, I remember,
17 you know, long-term, short-term goals. And some of them
18 were completed, and we kind of closed them out. And
19 some were, like, long term, and then turned into, like,
20 short or medium now. And we might want to revisit that
21 at some point.

22 And like what you're mentioning, Vice Chair,
23 we never really got into the whole environmental issue,
24 because we were so focussed on just property tax issues.
25 And the affordable housing kind of hit us. And then on

1 top of that, we had Prop. 19 that just kind of took us
2 for a whole 'nother loop.

3 So I just want to see if we can maybe start
4 thinking about it. And if it takes until November, I'm
5 comfortable with that.

6 But as we're waiting, let's think about how,
7 strategically, we can kind of focus a little bit and
8 make sure that we're hitting our, not only our
9 long-term, but our short-term goals.

10 And I see my Executive Director wants to
11 weigh in.

12 Go ahead.

13 MS. STOWERS: That's very fair. Very
14 reasonable.

15 MR. VAZQUEZ: You getting a buzz?

16 MS. STOWERS: Yeah.

17 MR. VAZQUEZ: I was hearing it too.

18 MS. STOWERS: Anyway, sir, let me back up.

19 Appreciate what Vice Chair Lieber said about
20 looking at this in November.

21 I understand what you said, that there may
22 have been some conversation with the previous
23 Executive Director regarding the calendar for the year.

24 And, you know, I thought she had implemented
25 everything that she talked about, but she may have taken

1 a different turn. And I'll just give one example.

2 On this proposed calendar for 2024, you have
3 a -- I'm assigned to it, but it's a 2024 legislative
4 research update outlook for 2024 selections of
5 legislation for royalties and goals.

6 And then similarly for the Property Tax
7 Department outlook for 2024, priorities hot topic-ed,
8 benchmarked and goals, I would like to take a look at
9 that a little further and really have a conversation
10 with you, sir, on what you're thinking of.

11 Because, you know, as you know, we report
12 out monthly on what has been accomplished. And then on
13 a quarterly basis, we do budget reports, we do legal
14 report, and we do the communication report. We do it on
15 a calendar quarterly, and -- although the quarter ends
16 in September, we're doing the report in October.
17 Because it takes time to gather data.

18 But when I look at this calendar, it's
19 asking for quarterly reports on budget items as soon as
20 the quarter ends, and that's just not feasible.

21 MR. VAZQUEZ: Right.

22 MS. STOWERS: So, again, I would like to
23 take a look at this, and let me kind of work with it,
24 and the priorities, potential topics that you have, and
25 what other potential topics that we have, and then

1 factor in all the other work that we do.

2 And wanting to be respectful of everybody's
3 time and resources. Because having two work groups per
4 meeting, I'm sure your staff is exhausted.

5 MR. VAZQUEZ: They are.

6 MS. STOWERS: So that's that.

7 And as far as the short-term, mid-term
8 goals, I believe you're referencing the Board Members
9 Strategic Plan --

10 MR. VAZQUEZ: Yes.

11 MS. STOWERS: -- for 2020 to 2023.

12 I believe that most of those goals have been
13 accomplished.

14 MR. VAZQUEZ: I think you might be right.

15 MS. STOWERS: And I strongly urge that you
16 guys do have another retreat to talk about your goals
17 for '24 through 2026.

18 And that's another example. It's discussion
19 about your goals on this proposed calendar, but it's not
20 only March or April.

21 MR. VAZQUEZ: Right.

22 MS. STOWERS: I would think that you would
23 want to get that a little sooner. And knowing what your
24 goals are may really shape the topics here.

25 MR. VAZQUEZ: Member Schaefer, I think,

1 wants --

2 Go ahead.

3 MR. SCHAEFER: I was going over the 2024
4 calendar, and I see you have a schedule in the 2024
5 calendar for two-day meetings every month. I've heard a
6 rumor that it might run into a third day sometimes. My
7 experience is that most of the two-day meetings have
8 become one day, because we've been able to get our stuff
9 done.

10 I come up this morning on the 6:30 plane,
11 and I get in at 8:00 o'clock. We could have had the
12 meeting today at 9:00 o'clock. In fact, I was here, 10
13 minutes to 9:00 watching everybody set up.

14 I guess what I'm saying is when we have an
15 occasion where we can maybe start at 9:00 o'clock and
16 get it all done in one day, that would save the State
17 money in housing us at hotels and stuff, and it would
18 make us maybe a little more efficient.

19 I'm jealous that Member Gaines, you know,
20 lives here, and I live five, six hundred miles away. I
21 just like to speak up for -- if we are going to have
22 half of our meetings do one day like we had them last
23 year, that we try to say so on the calendar. So the
24 public will know that if they want to see us, they're
25 going to have to come on Tuesday and not Wednesday.

1 And if we can sort of have a handle on how
2 long people are going to speak, and that they're not
3 going to speak twice, and not going to duplicate
4 themselves, I call that good agenda management.

5 And I would just like to ask that we have a
6 goal of trying to have as many one-day meetings, maybe a
7 little longer, maybe a little more efficient, for the
8 benefit of those of us who have to travel three or four
9 hours on a plane just to get to work and back.

10 Thank you.

11 MS. STOWERS: You're welcome, sir. That's
12 actually going to be coming up under Item No. 11.

13 MR. VAZQUEZ: Coming up next. I saw that.
14 I was waiting.

15 We're going to talk about it in Item 11.

16 MR. SCHAEFER: Oh, thank you. You're ahead
17 of me.

18 MR. VAZQUEZ: Yes. You're ahead.

19 MS. STOWERS: So that's all I wanted to say.
20 I think that that November date for the comeback with
21 some more issues is perfect, gives me an opportunity
22 once I get your issues to really map things out on if
23 we're -- how many issues Work Groups can we do in one
24 Board Meeting.

25 And hearing Mr. Schaefer's concerns as well.

1 And then me understanding some of the items
2 that's on here.

3 And, Chairman, I'd love to have a
4 conversation with you on that, and saying that, is it
5 the same as what we've been doing, are you looking for
6 something else? You know, like another thing, come
7 January, I will be doing a report on what the agency
8 accomplished for the 2023 year.

9 So there's a lot going on. There's a lot of
10 moving parts. And -- and to recognize that we have an
11 extra step. We work with -- I say "we," Board
12 Proceedings, identifying things that's going to be
13 discussed, including various reports.

14 So thank you.

15 MR. VAZQUEZ: Deputy Controller, go ahead.

16 MR. EMRAN: Thank you, Chairman.

17 I'll be very, very brief.

18 I just want to thank you and your office for
19 all the hard work in putting this list together.

20 2024 is on the horizon. It's really, really
21 exciting to think about us planning the year ahead, and
22 continue to build on the progress of 2023. I think it's
23 been an incredible year, and I know next year is going
24 to be even better.

25 The Controller doesn't have a problem making

1 this -- putting this off until November too. I know
2 it's a very fluid list, and things are going to be added
3 as well.

4 So I'm looking forward to all the Board
5 Members, the Executive Director, everyone's input in
6 making 2024 the best year ever.

7 Thank you.

8 MR. VAZQUEZ: Thank you.

9 With that, I think we'll go on -- we don't
10 need to have public comment on this one, do we?

11 MS. CICHETTI: No.

12 MR. VAZQUEZ: No.

13 Let's go ahead and move on to our next item.

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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
September 26, 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 80 constitute a complete and accurate
transcription of the shorthand writing.

Dated: October 23, 2023



JILLIAN SUMNER, CSR #13619
Hearing Reporter