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

OCTOBER 24TH, 2023
CALIFORNIA STATE BOARD OF EQUALIZATION
BOARD MEETING

---o0o---
ITEMS NO. 2, 3, 4, 5 & 6
---o0o---

1 APPEARANCES

2 For the Board of
3 Equalization:

4 Honorable Antonio Vazquez
5 Chair

6 Honorable Sally J. Lieber
7 Vice Chair

8 Honorable Ted Gaines
9 First District

10 Honorable Mike Schaefer
11 Fourth District
12 (Virtually)

13 Malia M. Cohen
14 State Controller
15 (Virtually)

16 Hasib Emran
17 Appearing for Malia M. Cohen
18 State Controller
19 (per Government Code
20 Section 7.9)

21 For the Board of
22 Equalization Staff:

23 Yvette Stowers
24 Executive Director

25 Lisa Renati
Chief Deputy Director

Julia Himovitz
Tax Counsel
Legal Department

Richard Moon
Tax Counsel
Legal Department

David Yeung
Deputy Director
Property Tax Department

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APPEARANCES CONTINUED

Catherine Taylor
Chief
Board Proceedings and
Support Services

Mary Cichetti
Clerk
Board Proceedings and
Support Services

Guest Speakers:
(In Person)

Marc Aprea
Principal
Aprea & Micheli, CATA

Paul A. Waldman
Past President
Aprea & Micheli, CATA

1	INDEX	
2		PAGE NO
3	Item 2	1
4	Motion	16
5	Item 3	19
6	Item 4	32
7	Motion	52
8	Item 5	59
9	Item 6	69
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
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1 STATE BOARD OF EQUALIZATION

2 450 N STREET, SACRAMENTO

3 OCTOBER 24TH, 2023

4 ---oOo---

5
6 **ITEM 2**
7

8 MS. CICHETTI: The next item on the agenda is
9 Item 2, Board Member Matters and Initiatives: Key Issues
10 and Recommendations from the 2023 Annual Meeting of the
11 Board and County Assessors.

12 Discussion and possible action on the key
13 issues and recommendations from the Annual Meeting of
14 the Board and County Assessors, and from the respective
15 Equalization District meetings thereafter.

16 This item is being presented by Mr. Vazquez.

17 MR. VAZQUEZ: Thank you.

18 Members, since I have only one assessor in my
19 district, I took the liberty of listing in my memo to
20 you the key issues and recommendations discussed with
21 the Assessors during our annual meeting.

22 I know that you will have more to add from
23 your individual discussions with your Assessors.

24 It was clear that two critical issues to the
25 Assessors now and in 2024 are possessory interest

1 challenges, especially regarding JPAs and affordable
2 housing, and regarding assessment appeals training for
3 AABs and County Board of Supervisors serving as local
4 Boards of Equalization and Clerks and County Counsels
5 who advise them.

6 No. 1, regarding possessory interest,
7 Assessor Parrish recommended developing a clear
8 definition of moderate income. And Assessor Marks
9 emphasized the need for greater communication between
10 JPAs and Assessors, so that each uniquely structured JPA
11 can fully understand the property tax rules and receive
12 the appropriate guidance.

13 No. 2, regarding assessment appeals
14 challenges, all eight Assessors urge the Board Assessors
15 and County Clerks work together to encourage or provide
16 some type of mandatory assessment appeals training for
17 Boards of Supervisors, so that there is equity among the
18 counties.

19 I think it was Assessor Marks who said that.

20 BOE has wonderful resources, and is well
21 situated as an independent party to help advance
22 education.

23 Delivering revenue and tax code information at
24 the fingertips of all Assessment Appeal Boards and
25 County Boards, Members, should be something that we

1 would want to -- in every county, so that we don't put
2 in jeopardy tax dollars because of uneducated decisions.

3 At the conclusion of our meeting, one, I
4 propose working with legislators to make assessment
5 appeals training uniform throughout the state.

6 And Vice Chair Lieber proposed, No. 1, working
7 with CAA to determine what current training is available
8 in each of the 58 counties, and, two, to developing a
9 survey tool to send to the County Assessors to determine
10 the current training needs and pressure points.

11 I am hoping today that we can hear your report
12 outs, and put our proposals into a formal motion, so
13 that we have some definite strategies to move forward to
14 staff and to bring back to the future meetings.

15 But I first wanted to put our two proposals
16 into motion, so that we have these two as a minimum.

17 Motion one, move that the Board Work Group --
18 or excuse me -- that the Board work with legislators to
19 make assessment appeals training uniform throughout the
20 state.

21 And the second one, that the Board and Ed
22 work -- and the ED work with CAA to determine what
23 current training is available in each of the 58
24 counties, and develop a survey tool to send to the
25 County Assessors to determine the current training needs

1 and pressure points.

2 With that, let me turn to my Vice Chair
3 Lieber, to state correctly -- to see if I stated this
4 correctly, especially her motion.

5 MS. LIEBER: Thank you, Mr. Chair.

6 And I want to clarify that in my previous
7 comments, I'm very hopeful that we'll work with CAA.
8 But CAA will be the ones developing the survey tool, so
9 that it's something that is appropriate for their
10 members, and that they really take the -- take the lead
11 in doing that.

12 MR. VAZQUEZ: Thank you.

13 Members, are there any other comments or
14 questions, or even reports out that --

15 Oh, it looks like Member Gaines, you might
16 have --

17 MR. GAINES: Well, I'm not sure. Is this the
18 right time to talk about our assessor breakout session?

19 MR. VAZQUEZ: Yes.

20 MR. GAINES: Okay. Good.

21 I -- I do have a few comments here.

22 Thank you.

23 Our breakout session was focused heavily on
24 Assessment Appeal Boards. One area noted repeatedly was
25 the need for the Assessment Appeals Board to have

1 specialized training to handle complex cases.

2 We discussed whether it was even possible for
3 assessees to receive a fair appeal if the Board Members
4 didn't have the depth of knowledge needed to fully
5 understand the cases that were brought before them.

6 Several of my Assessors gave examples of
7 difficult cases where the Board probably didn't possess
8 adequate understanding of the complexities of the case.

9 This is an issue that needs addressing if the
10 counties are going to fulfill their charge to their
11 appellants.

12 This is particularly challenging in some of
13 the smaller counties where the pool of potential appeal
14 Board Members are smaller, and its often the County
15 Supervisors who serve as the Appeals Board.

16 We also discussed some Prop. 19
17 implementation. And my smaller counties are worried
18 about the pace of the implementation, and lack of
19 funding that may develop to offset the cost that they
20 are absorbing as Prop. 19 base year transfer
21 destinations.

22 A lot of them just don't believe the money is
23 ever going to come. You know, it's a real problem.

24 Lastly, we did something fun, and we just
25 asked, you know, how are you improving the environment

1 in your office?

2 And we heard a lot of good feedback about how
3 they're trying to develop a team environment, both
4 between management and the rank-and-file employees. And
5 keep it inspiring and informative, so that they always
6 have an opportunity to move up.

7 I think we've done a good job of this at the
8 BOE. And I want to recognize our Executive Director and
9 also Lisa Renati in terms of what she's done with
10 filling a lot of the open positions that we have.

11 Because we believe, and we have a philosophy
12 of hiring within, but we're also bringing in outside
13 talent, which always brings new ideas and innovation to
14 the BOE.

15 And so all in all, it was a great meeting.
16 And we had a lot of -- I've got a lot of great Assessors
17 in my district, from very small to medium and large. So
18 it's really fun when they get together and collaborate
19 on ideas that will help their offices.

20 So thank you.

21 MR. VAZQUEZ: Thank you.

22 Vice Chair Lieber, go ahead.

23 MS. LIEBER: Thank you, Mr. Chair.

24 I thought it was a very productive meeting,
25 and a very productive day with the Assessors.

1 I had a good geographic range of Assessors who
2 were able to make it. And I know that many of our
3 members are going to the Assessors' Association
4 Conference as well to get more information in.

5 And I, too, heard a lot about the diversity of
6 the ways that the counties approach this. You know, in
7 particular, the -- I think it's just over a quarter of
8 the counties in our state using their Board of
9 Supervisors as their Board of Equalization, and doing
10 their assessment appeals.

11 And so needing to make sure that, as we move
12 into development of potential solutions, that we
13 recognize the dynamics with those elected officials,
14 and -- who have been doing their jobs for, you know, in
15 many cases quite a long time, and have a lot of
16 knowledge about their counties.

17 And I also heard a lot about the improvements
18 that the individual Assessors have made post the initial
19 phase of COVID, and how to make their offices really
20 useful for taxpayers; including putting toys in the
21 waiting area, so that as families come in, that they're
22 able to have something to be engaging there.

23 And I think if -- if anything, I -- the
24 overall note that I heard from them was, please work
25 closely with CAA, so that we can make sure that there

1 aren't unintended consequences or undue
2 misunderstandings.

3 And so I think it's fortuitous that the CAA
4 conference is coming up, and that we'll have the
5 opportunity to get even more information from our folks
6 who are out there in the counties.

7 So thank you.

8 MR. VAZQUEZ: Member Schaefer, do you have
9 anything to report out with your group?

10 I think you're muted.

11 MR. SCHAEFER: Yeah, I have to put an arrow on
12 the mic to do it.

13 I enjoyed the meeting very much, and the
14 luncheon that we put on the for Assessors. It's one of
15 the highlights of the year. And I'm glad to hear from
16 each of my Members what they took in from it, because it
17 helps me do a better job.

18 Thank you.

19 MR. VAZQUEZ: Thank you.

20 With that, it sounds like there's a consensus,
21 especially listening to my Vice Chair, in terms of
22 possibly moving forward with having the Board, with the
23 Executive Director and CAA, to determine what current
24 training is available at the 58 different counties, and
25 to develop some kind of a survey tool to send to the

1 County Assessors to determine the current training
2 needs, and I guess pressure points, at this point.

3 Is that what I'm hearing from my Vice Chair?

4 I'm getting a nod.

5 And I see my Executive Director coming up.

6 MS. STOWERS: Good morning.

7 Yvette Stowers, Executive Director.

8 Notwithstanding that we don't have a second
9 yet, I just need clarification about current training
10 needs at the county level for County Assessors and their
11 staff, or for County Counsel and AAB Board Members.

12 MR. VAZQUEZ: Go ahead, Vice Chair.

13 MS. LIEBER: Thank you.

14 I think what we were talking about, and other
15 Members can add onto this, was primarily focused on the
16 County Assessors, AAB members, and potentially the
17 County Boards of Sups, and the 26th percent or so of the
18 counties that use that methodology.

19 MS. STOWERS: Developing a survey tool to send
20 to County Assessors, AAB members, County Board of
21 Supervisors to determine their current training needs
22 and pressure points, with CAA taking a lead on that.

23 MS. LIEBER: Yes.

24 And to my mind, the survey tool would be going
25 to the Assessors, and not the AAB members. Because that

1 could be a lot of individuals throughout California,
2 especially in some of the counties.

3 But, really, as our first pass at it,
4 getting as much knowledge as we possibly can from the
5 Assessors.

6 MS. STOWERS: Okay. Thank you for that
7 clarification.

8 MR. VAZQUEZ: Thank you.

9 And it sounds like -- I moved it, and sounds
10 like my Vice Chair second it. Just for the record.

11 And, Member Gaines, you have a question, or
12 you're good?

13 MR. GAINES: No, I'm good.

14 MS. CICHETTI: Did you second it?

15 MS. LIEBER: Yes.

16 MR. VAZQUEZ: Yes.

17 MS. CICHETTI: Okay. All right.

18 MR. VAZQUEZ: And with that, I guess we need
19 to check if there's anybody on the line.

20 MS. CICHETTI: Yes. Let me just restate the
21 motion for the record, to make sure I'm correct.

22 The motion is to move that the Board Work
23 Group work with the Legislatures to make assessment
24 appeals training uniform throughout the state, and the
25 Board and the Executive Director work with the County

1 Assessors --

2 MR. VAZQUEZ: The CAA.

3 MS. CICHETTI: -- CAA and the County Board of
4 Sups to determine that the current training is available
5 in each of the 58 counties, and to develop a survey tool
6 to send to the County Assessors to determine the current
7 training needs and pressure points.

8 MR. VAZQUEZ: I think Vice Chair had a -- go
9 ahead.

10 MS. LIEBER: I think the basket of stuff came
11 from me. So I'll take a pass at simplifying it.

12 That the motion would be that we ask the
13 Executive Director to work with CAA to develop a tool to
14 research the Assessors' view on what training is
15 currently provided or what is needed, as a first pass.

16 And then I think that once we get that
17 information, if we could -- and I won't put this into
18 the motion currently at this time.

19 Once we get that information, we can continue
20 to do some research about what's going on in the
21 Legislature, and what the ideas and appetite that are
22 out there currently is.

23 MS. CICHETTI: Yes. And so we're going to
24 need to -- so you have a new motion on the table.

25 MS. TAYLOR: An amendment of the prior motion.

1 MR. VAZQUEZ: Well, basically an amendment.

2 MS. TAYLOR: A friendly amendment? You're all
3 in agreement?

4 MS. CICHETTI: Okay. So we're going to repeat
5 the motion here again. We're going to try again.

6 That the -- we ask the Executive Director to
7 work with CAA to develop a tool to research the
8 Assessors' view on what training is currently provided,
9 or what is needed for County Counsel and AAB members.

10 MS. LIEBER: I think we're dealing with County
11 Counsel on a separate agenda item, so I was thinking
12 that this was just for the AAB members and Assessors and
13 Boards of Supervisors that are used.

14 MR. VAZQUEZ: Welcome. We're going to get
15 some clarification here.

16 MS. HIMOVITZ: Good morning.

17 Julia Himovitz on behalf of the Legal
18 Department.

19 So to step back, I believe there was a
20 two-part motion made by the Chair. So there was item
21 one of that motion, and then Ms. Lieber has amended a
22 friendly amendment to the second part of that motion.

23 My recommendation to make it clear would be
24 for the Chair to do the first part of the motion, read
25 that back into the record, maybe take that as a vote

1 separately, and then do Member Lieber's motion
2 separately, or however you want to restate that part.

3 But you do have a two-part motion, so we need
4 to make sure that we're reading the entire motion that
5 we are voting on into the record.

6 Does that work for you?

7 MR. VAZQUEZ: Is it possible for me to just
8 amend it to consolidate the two?

9 MS. HIMOVITZ: Absolutely. However you want
10 to make it clear. I just want to make sure that --

11 MR. VAZQUEZ: What's less confusing, I guess,
12 is what I'm trying to get at?

13 MS. HIMOVITZ: I guess it depends on the
14 person. But I think it's fine for you to restate the
15 entire motion, making sure that you're capturing both of
16 your thoughts. So long as we have a second on the
17 record. And then we can take a vote.

18 Does that work?

19 MR. VAZQUEZ: Sure.

20 Do you want me to give it a stab, or do you
21 got something?

22 MS. LIEBER: Sure.

23 MR. VAZQUEZ: Let me try this, and tell me if
24 I'm capturing your piece of it.

25 So let me go back to my original motion. I'll

1 just make it a dual, instead of two separate ones.

2 Which would be to move that the Board work
3 with the legislators to make assessment appeals training
4 uniform throughout the state. And that the Board and
5 the Executive Director work with CAA to determine what
6 current training is available in each of the 58
7 counties, and develop a survey tool to send to the
8 County Assessors to determine the current training needs
9 and pressure points.

10 How's that?

11 MS. HIMOVITZ: Okay. So that's accurate for
12 your original motion, but I think --

13 MR. VAZQUEZ: That's why I'm asking.

14 Does this encompass your points, or would you
15 want to amend this a little bit?

16 MS. LIEBER: That does encompass my points.

17 I think that we should get that information
18 from the Assessors first before we go to legislators to
19 offer them up, so that we don't get crosswise with our
20 Assessors. And as long as that's the understanding with
21 it, I'm good with that.

22 MR. VAZQUEZ: I'm good.

23 Is it -- now let me ask the Legal, is that
24 appropriate, or should we keep it separate?

25 MS. HIMOVITZ: So I'm hearing conflicting

1 thoughts within the motion. And so that was perhaps why
2 I recommended splitting it.

3 But it's your motion, and you're welcome to
4 shape it as you need. But I think the amendment was to
5 remove that piece where you ask there to be a tool to
6 take out and provide that tool.

7 I think what Vice Chair Lieber is trying to
8 suggest is that we find out what's needed before you
9 move forward with that.

10 So -- and I don't mean to speak for the
11 Vice Chair, but it sounds like she was wanting to remove
12 a piece of that original motion.

13 MR. GAINES: Could I weigh in?

14 MR. VAZQUEZ: Go ahead, Member Gaines.

15 MR. GAINES: Because you could just reverse
16 the order in the motion.

17 MR. VAZQUEZ: I was thinking reverse or hold
18 off on the first part, which -- which is easy -- which
19 makes more sense, I guess.

20 MS. HIMOVITZ: So going off of what
21 Vice Chair Lieber was suggesting, it sounds like you
22 want to explore what's needed prior to the other steps.

23 And so maybe just doing the first sentence of
24 your second part of the motion, I think, captures what
25 the Vice Chair was suggesting.

1 Is that correct?

2 MS. LIEBER: I think, you know, if we have an
3 understanding that -- and I think it's now being
4 conveyed publicly that we're going to surface the
5 solutions from the Assessors first.

6 And that doesn't preclude us going and looking
7 at, you know, whoever has done research, including State
8 agencies, or JLAC, or whoever has done research on the
9 issue.

10 But then once we do those preliminary steps,
11 then we could start having conversations with
12 legislators. And that would prevent us from getting
13 crosswise with Assessors.

14 MR. VAZQUEZ: Is that clear?

15 MS. HIMOVITZ: So my understanding is that you
16 want to explore the options prior to requesting the
17 tools moving forward.

18 So that does change your original motion, and
19 so you as a Board should restate the motion.

20 MR. VAZQUEZ: So I'm gonna go ahead and just
21 drop the first part of it. And what if I just open up
22 and -- let's make the motion now that it would be that
23 the Board and the Executive Director work with CAA to
24 determine what current training is available in each of
25 the 58 counties, and to develop a survey tool to send to

1 the County Assessors to determine the current training
2 needs and pressure points.

3 And leave it at that.

4 MS. LIEBER: I'll second that.

5 MR. VAZQUEZ: Okay.

6 MS. HIMOVITZ: So we have a motion, and we
7 have a second.

8 So, Mary, if you want to restate the motion,
9 then we can go to public comment.

10 MS. CICHETTI: Perfect.

11 The motion that's on the table is that the
12 Board and the Executive Director work with the CAA to
13 determine what current training is available in each of
14 the 58 counties, and to develop a survey tool to send to
15 the County Assessors to determine the current training
16 needs and pressure points.

17 All right. I do not have anyone in the
18 audience who wanted to make a public comment. I do not
19 believe I have anything in -- I do not have anything in
20 writing on this item. So we are going to go to the AT&T
21 moderator.

22 AT&T moderator, do we have anyone on the line
23 who would like to make a public comment regarding this
24 item?

25 AT&T MODERATOR: Ladies and gentlemen, if you

1 wish to make a public comment for this item, you may
2 press one, then zero at this time.

3 There is currently no one cueing up at this
4 time, Madam.

5 MS. CICHETTI: Thank you.

6 All right. Just for the record, I'm going to
7 clarify that Mr. Vazquez moved the motion, and
8 Ms. Lieber seconded it.

9 I'm going to take roll at this time.

10 MS. CICHETTI: Chairman Vazquez.

11 MR. VAZQUEZ: Aye.

12 MS. CICHETTI: Vice Chair Lieber.

13 MS. LIEBER: Aye.

14 MS. CICHETTI: Member Gaines.

15 MR. GAINES: Aye.

16 MS. CICHETTI: Member Schaefer.

17 MR. SCHAEFER: Aye.

18 MS. CICHETTI: And Deputy Controller Emran.

19 MR. EMRAN: Aye.

20 MR. VAZQUEZ: So that's unanimous of all those
21 present.

22 MS. HIMOVITZ: Thank you.

23 MR. VAZQUEZ: Thank you.

24 Members, is there any other item from what
25 came out of your breakouts that we might want to

1 consider a motion with?

2 We're good? Good.

3 Seeing none with Member Schaefer, so I think
4 we're good.

5

6 **ITEM 3**

7

8 MS. CICHETTI: Item 3, Board Member Matters
9 and Initiatives: Workforce Planning Board Work Group
10 Minutes and Report.

11 Minutes and Report for Board discussion and
12 approval.

13 This item is presented by Mr. Vazquez.

14 MR. VAZQUEZ: Thank you.

15 Members, at our September 26th meeting, we
16 adopted a motion to approve the August 29th, '23
17 Workforce Planning Work Group minutes and report, and a
18 motion instructing the Executive Director, one, to work
19 with the Angela Jemmott, Chief of the Bureau of Real
20 Estate Appraisers, on whether their appraiser applicants
21 could obtain work experience in Assessors' offices to
22 meet their license requirements.

23 And, two, to welcome the offer of
24 Dr. James Lancaster, vice chancellor of the LA Community
25 College District to request a regional labor market

1 analysis for the LA region to the Centers for Excellence
2 for labor market research.

3 In reviewing the transcripts of the
4 August 29th Work Group hearing and the September 26th
5 Board Meeting, I realize that many valuable
6 recommendations and ideas were left on the table,
7 including some listed by the Work Group minutes and
8 reports.

9 To ensure that we thoroughly consider and
10 process the key information and advice received, both
11 from leading educators and Assessors, I am preparing a
12 syllabus of workforce recommendations and suggestions,
13 from both the July and the August Workforce Work Groups,
14 and from the annual Board Assessors meeting, from the
15 individual Assessors thereafter, and from the Executive
16 Director.

17 Once the syllabus is circulated, I would like
18 your input, so we can focus on the interest of the
19 Assessors in the districts regarding the items in this
20 syllabus.

21 Also at our November meeting, we need to
22 consider which recommendations were consistent with the
23 strategy on our 2020 comprehensive outline, as well as
24 the current needs of the Assessors.

25 Based on the testimony received in the last

1 few months, the types of concerns and the number of
2 suggestions voiced, we, Co-Chair Member Gaines and I,
3 believe we should take this holistic, rather than
4 piecemeal approach, to ensure that we are aligned with
5 our strategy, or identify where our strategy needs to be
6 updated.

7 The four strategy elements in the
8 comprehensive outline are found in the memo I sent to
9 you. And we will also be -- we will also resend the
10 link to the comprehensive outline in the syllabus.

11 With that, let me turn to Member Gaines to
12 provide comments or suggestions on this as well.

13 MR. GAINES: No, I'm in agreement.

14 MR. VAZQUEZ: You're good?

15 MR. GAINES: Yeah. Thank you.

16 MR. VAZQUEZ: Any comments or suggestions from
17 any of the other Members?

18 Seeing no hands.

19 MS. STOWERS: Chair.

20 MR. VAZQUEZ: Yes.

21 Executive Director, come on up.

22 MS. STOWERS: Get some steps in today.

23 Good morning. Thank you for this opportunity.

24 Yvette Stowers, Executive Director.

25 I just want to comment that I do look forward

1 for the syllabus of suggestions that the Work Group will
2 be producing.

3 And, as you know, Members, the agency has made
4 great strides on our workforce planning, as evidence in
5 the workforce report that we produced and presented at
6 the July 24th Work Group.

7 And I do believe I sent you a copy of the
8 report, but I will send you another copy to you and your
9 deputies.

10 And, again, I look forward to looking to the
11 new ideas, to move moving forward with the workforce.

12 And I do want to note that some of the items
13 that's outlined from the 2020 suggestions, and in your
14 memo, may not be within our purview.

15 One that really stands out is the compensation
16 issue between the state and the counties. You know, two
17 separate entities. Our compensation is controlled by
18 CalHR and Labor, and counties compensation is controlled
19 by their Board of Supervisors.

20 So it's not -- I understand that pay is always
21 an issue. But there's not much that we, as a Board, can
22 do. So I just want you to have reasonable expectations.

23 Those were my brief comments.

24 MR. VAZQUEZ: Thank you.

25 With that, Members, if there's -- oh,

1 Vice Chair Lieber, yes.

2 MS. LIEBER: So the gist of the item today is
3 just that we'll receive -- we'll receive the syllabus
4 and discuss it in November. So that's our opportunity
5 to bring our comments or --

6 MR. VAZQUEZ: Ideas, thoughts, whatever,
7 changes.

8 MS. LIEBER: Individuals.

9 Okay. Thank you.

10 MR. VAZQUEZ: Yeah.

11 At this point it's pretty much just an
12 informational item. But I wanted to get it out there
13 and give you kind of a heads up. That if you have the
14 opportunity to take a look at it, and if there's
15 something that's missing, or you have suggestions or
16 comments or changes, you'll have an opportunity to do
17 that.

18 Member Gaines.

19 MR. GAINES: So just a question for
20 clarification that Executive Director Stowers brought up
21 in terms of compensation and classification plan.

22 You think we need to modify No. 2 in terms of
23 how it's expressed?

24 MR. VAZQUEZ: We probably should.

25 MS. STOWERS: I think that's something that

1 your Work Group can kind of modify it a little
2 differently.

3 MR. GAINES: Yeah.

4 MS. STOWERS: And I'd be willing to provide
5 some suggestions. I don't want to say it just right
6 here, because I don't have prepared remarks on that.

7 MR. VAZQUEZ: No, no. We just put it out
8 there, so we can have time to bring it back and we can
9 fine-tune it.

10 MR. GAINES: Right.

11 So we don't have to include state
12 compensation, but we could do a survey of County
13 Assessors, and what their pay scales are, and look for
14 recommendations in terms of, you know, we can bring in
15 CalHR.

16 MS. STOWERS: I would like to work with you
17 guys. Because we do do a survey already --

18 MR. GAINES: Okay.

19 MS. STOWERS: -- on the salaries for
20 County Assessors and their staff. It's actually
21 published on an annual basis.

22 So I think on that, we need to probably flush
23 it out more, so that the public is aware of it, and the
24 Work Group is aware of it. And then based on that
25 survey, it wouldn't go to CalHR. Because CalHR is

1 state.

2 MR. GAINES: You're right.

3 MS. STOWERS: It would be back at the local
4 level.

5 MR. GAINES: That's correct.

6 MS. STOWERS: So my suggestion is just let's
7 work together on this one and give the best language,
8 and knowing what we can do and what the counties can do.

9 MR. GAINES: So it's really going to be --
10 yeah. Just -- it'll be a survey of the counties, that
11 we would then -- and we're already doing that. So what
12 is -- okay.

13 So what is unique in terms of what we're doing
14 versus what we're already doing?

15 MR. VAZQUEZ: Vice Chair Lieber, I think, has
16 a comment on this.

17 MS. LIEBER: I have a question to add onto
18 Mr. Gaines.

19 So my understanding from what the
20 Executive Director is telling us, is that we already do
21 a survey, and there may be some additional questions
22 that could be added onto there.

23 But what we would want to stay out of is, say,
24 for example, directing Boards of Sups to pay more or to
25 pay less, that would also be un-welcomed.

1 But -- so we could develop some additional
2 information. But I think we need to be careful where we
3 go with that information.

4 MR. GAINES: Yeah.

5 It's interesting talking to -- I'm sure
6 you're -- all of you are hearing the same things in
7 terms of compensation from our Assessors.

8 And they are, you know, clearly some of the
9 smaller rural counties are having real struggles paying
10 enough. And so there's a couple issues.

11 One, is there enough money in the county
12 budget? But -- and that's also, I think, philosophical
13 in terms of what is the Board of Supervisors approach to
14 increasing the Assessors' office, which potentially
15 increases tax revenue. So it could be a philosophical
16 battle there.

17 But there are also some County Assessors that
18 don't get along with their Board of Supervisors, and
19 that's not helping their cause either in terms of
20 compensation of their own departments.

21 And I don't -- you know, we can't really -- we
22 can't solve that problem. It's more of an issue of, you
23 know, how are you going to get along and try to help out
24 your department.

25 MR. EMRAN: I do think, in the meantime, it

1 would be helpful to collect both the county data and
2 state data. Because it also shows behavior, the trends,
3 if people are shifting from metropolitan counties to
4 more suburb or rural counties depending on pay.

5 And also, too, if there is a pathway to make
6 it to this state, or if it's a reverse trend, if people
7 are going from starting at the state, and then going
8 into counties, because the pay is higher.

9 So it's not necessarily a directive, but I
10 think the data collection would be important for us to
11 create our own path forward.

12 Thank you.

13 MR. GAINES: That's a -- that's a --

14 Can I comment?

15 MR. VAZQUEZ: Go ahead, Member Gaines.

16 MR. GAINES: That is a great point,
17 Member Emran, in terms of -- because there are -- I
18 mean, we can talk to Lisa Renati in terms of, you know,
19 are we drawing people from County Assessor offices to
20 the BOE because of that compensation, or vice versa.

21 MR. VAZQUEZ: It sounds like Lisa wants to
22 weigh in.

23 MS. RENATI: Of course I get the little chair
24 now.

25 Lisa Renati, Chief Deputy Director of the

1 Board of Equalization.

2 I think there's some things we can do.
3 Because salary and compensation are two different items,
4 and they don't always compare.

5 We do collect survey data, data from all -- we
6 survey all the Assessors. And those that do comply
7 provide us the salaries of all of their different
8 positions.

9 And in our report we provided in July, we did
10 a small comparison of those salaries. And it's not
11 surprising that the larger counties do pay more. But,
12 you know, for the state, our -- when they go out and
13 decide our salary ranges, they do a compensation study.
14 And that includes benefits as well as salary.

15 And so, you know, that can change, and
16 benefits can include a lot of different items. So --
17 and they do salary studies. The last one was done in
18 2021, which did, in this last negotiations with Labor,
19 raise a lot of people's salary ranges.

20 Unfortunately, it did not affect our agency.
21 Well, a few positions in our agency were affected, but
22 the majority of the appraisers weren't.

23 What we could do is go together and work on
24 a -- you know, work with a Work Group, and decide if you
25 wanted to do a comprehensive study with the counties,

1 with the state, and then present that information to
2 CalHR.

3 However, that would really help the state, and
4 then perhaps the counties could use the information.
5 But there's no guarantees. It's a long process. I've
6 worked on it in the past.

7 But it's something you can do if the Board so
8 desires. But it is time-consuming.

9 MS. STOWERS: And when you say a
10 "comprehensive study," we'll most likely use a
11 consultant for that.

12 MS. RENATI: You could use a consultant, or --
13 you have to have the -- also, you know, if you have the
14 counties do the work, the counties have to have the
15 bandwidth to do the work. And that's why we don't
16 always receive all the data from the counties.

17 It's not that they -- I don't think they don't
18 want to, it's they don't have the time to fill out the
19 information. So it's a large issue.

20 But as Ms. Stowers said, it's something we
21 don't have a lot of control over. I think all of you
22 expressed that as well.

23 MR. GAINES: Right.

24 MS. RENATI: But it's something to consider,
25 and something we do look into.

1 And as far as your question, Mr. Gaines,
2 regarding the county, typically we get the people after
3 they've retired from the county.

4 MR. GAINES: Okay.

5 MS. RENATI: That's how we typically get the
6 people that --

7 MR. GAINES: Retired annuitant.

8 MS. RENATI: Retired annuitants or employees.
9 Many of our experts came from the county. And we have a
10 lot -- we hire people from the counties. We also have a
11 lot of grow your own. It depends on which Department
12 you're looking at. Where we bring people in and we grow
13 our own. So --

14 MR. GAINES: But we're not losing them to
15 counties, are we?

16 MS. RENATI: We've lost a couple people, but
17 not a lot. Typically it's the opposite direction.

18 But, you know, with the changes where
19 people -- once people settle down roots, they don't
20 normally want to move if you're in the Sacramento area.
21 Work from home has changed things.

22 So we have benefitted. But, you know, it's
23 harder for the counties.

24 MR. GAINES: I just want to make sure whatever
25 we're doing is beneficial to the County Assessors. And

1 so I don't know -- I'm trying to recall what the
2 conversations were with the County Assessors on this
3 issue during our meetings.

4 But I just want to make sure we reconnect. I
5 don't see our representative from CAA here.

6 MS. STOWERS: If I may, sir.

7 MR. GAINES: Yes.

8 MS. STOWERS: One thing for me that I took
9 note of is when they said individuals from smaller
10 counties, when they go away to college and get their
11 accounting degree, they don't come back to the county.

12 MR. GAINES: Okay.

13 MS. STOWERS: So that's what -- could have
14 been someone they could have hired, but they choose to
15 stay, as Mr. Emran was saying, in the bigger cities.

16 MR. GAINES: Right.

17 MS. STOWERS: They don't return home. So they
18 have a limited pool --

19 MR. GAINES: That could be social, right,
20 socially driven?

21 MS. STOWERS: Mm-hm. So they have a limited
22 pool.

23 MR. GAINES: And pay.

24 MS. STOWERS: And pay, yeah.

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

1 MR. VAZQUEZ: Well, at this point, it's just
2 an information item. We're gonna -- we have a month to
3 come back.

4 MS. STOWERS: Yeah.

5 MR. VAZQUEZ: So now that you've hashed this
6 out, especially getting back to your Assessors, and
7 making sure we're producing something hopefully that's
8 useful to them and ourselves.

9 Thank you all.

10 With that, we'll move on to our next item.

11

12 **ITEM 4**

13

14 MS. CICHETTI: Our next item on the agenda is
15 Item 4, Board Member Matters and Initiatives: BOE Rules
16 for Tax Appeals Training for Assessment Appeals Board
17 and County Board of Equalization County Counsels.

18 Discussion and possible Board Action.

19 This item is being presented by Mr. Vazquez
20 and Mr. Emran.

21 MR. VAZQUEZ: And just for the record, I
22 wanted to state, because it was brought to my attention
23 that, I guess, last month when we talked about this, it
24 was listed under the Assessment Appeals Board County
25 Counsel Training Course. So this is one and the same.

1 Just for those who are listening, and maybe are in tune
2 with us last month. So you don't, hopefully, don't get
3 confused by the name with it. We added a few words here
4 on this one.

5 With that, Members, on September 26th, the
6 Board received the attachment Assessment Appeals Board
7 Counsel Training on State Board Rules 301-326, authored
8 by Mr. Thompson Parker, an LA County Senior Deputy
9 County Counsel.

10 Although he stated at prior meetings that the
11 material was to be for the Board's use, he has
12 respectfully declined to allow the Board to edit the
13 document, and interested parties meeting process or
14 stakeholders meeting process will become a launching pad
15 for potentially significant AAB process changes being
16 proposed.

17 And he will not be able to participate in, as
18 a representative of AABs and AAB clerks, because of his
19 local time commitments and assignments.

20 He said he is also aware that even if he
21 could, he would have no authority to do more than
22 advocate before the State Board of Equalization in its
23 processes.

24 In view of the great need expressed by the
25 Assessors at the annual Board Assessors meeting a day

1 later, September 27th, I am proposing a two-prong BOE
2 Rules of Tax Appeals Education and Training Project,
3 that can be used for Assessment Appeal Boards and County
4 Board of Equalization County Counsels, as well as AAB
5 members and Boards of Supervisors serving as Board of
6 Equalization.

7 The proposed project discussed with the ED has
8 two new -- or two key deliverables. In the discharge of
9 our duties under Government Code Section 15606, one
10 first deliverable is an official publication on the BOE
11 rules for local tax appeals Assessment Appeals Boards
12 and County Boards of Equalization that can be used both
13 as a training curriculum for County Counsels, County
14 Clerks, and all stakeholders as online reference
15 materials for the public.

16 Although the publication will be similar to
17 the rules for tax appeals of the State Board of
18 Equalization, BOE Publication 310, covering
19 state-assessed property appeals rules and procedures,
20 this publication would include four parts:

21 A) A summary of each rule as Mr. Parker
22 prepared for our use.

23 B) The annotated list of Rules 301 to 326,
24 currently in Appendix 3 Assessment Appeals Manual, the
25 Assessment Appeals Manual under the ca.gov.

1 C) A summary of court cases currently in
2 Appendix 4 Assessment Appeals Manual, and,

3 D) A glossary of terms in Assessment Appeals
4 Manual or AH 501 Basic Appraisals.

5 No. 2, the second deliverable is to support
6 the Executive Director in having the Board stand up a
7 training program and apply to the State Board to become
8 certified as an MCLE single-activity provider for
9 granting continuing legal education credits to County
10 Counsels and all members of the State Bar who choose to
11 complete any training program that the Board may offer
12 through the County Counsels Association, State Bar
13 conferences such as the Annual Tax Policy Conference, or
14 the Local Bar Association Training Conference throughout
15 the state.

16 Since the Board's rule, including 301 to 326
17 are binding as law on the AABs and County Boards of
18 Equalization, we need to provide a concise publication
19 and offer, focussed education and training, whether
20 voluntary or required, required only for AAB members
21 under Section 1624.01 and .02.

22 As we agreed prior to approval of any
23 assessment appeals publication by the Board, we will
24 ensure that the California Assessors' Association,
25 County Assessors, the California Association of Clerks

1 and Election Officials, all taxpayer representatives and
2 stakeholders will have full opportunity to provide input
3 and suggested modifications.

4 In that vein, I move that we instruct the
5 Executive Director provide us with a rough draft for a
6 preliminary comment and review at the December 12, 13,
7 2023 Board Meeting.

8 And if there's a second, we will move forward
9 with that.

10 MR. EMRAN: Second.

11 MR. VAZQUEZ: It's been second by the
12 Deputy Controller.

13 And let me turn to Emran for your input and
14 comments as well.

15 MR. EMRAN: Thank you, Chairman.

16 I want to first thank you and your office for
17 leading this charge here in the new year.

18 The Controller believes that training is a
19 cornerstone to what the Board of Equalization does.

20 AABs, the County Counsels, and the entire
21 State of California, for a matter of fact, is relying on
22 us to come up with this training. As you said, it's set
23 in stone.

24 She believes also, too, that this should be a
25 completely entire public process. It should be fully

1 transparent and open for all members of the public or
2 our stakeholders or representatives or taxpayer
3 practitioners to participate in the process of this
4 training program.

5 And, lastly, she believes it's also important
6 that the California State Bar, that these training
7 programs be certified as MCLE credits to provide those
8 under this training course, not only an incentive, but
9 progress that they make while going through the
10 training. That they're able to report back to the State
11 Bar that they've gone through diligent training, and
12 also, too, that is credited towards their legal --
13 ongoing legal education.

14 So the Controller is happy to support this,
15 Chairman. And she wants to thank you again for leading
16 this process.

17 In 2021, when she broke out with her own
18 County Assessors in the Second District, this was one of
19 her priority items to ensure that County Counsels
20 possess the knowledge and expertise to provide guidance
21 on complex property tax issues.

22 And it was suggested that a training program
23 be established to enhance the skill set of County
24 Counsels who provide guidance on property tax issues.
25 So I'm happy to see this being sought through.

1 And, once again, thank you.

2 MR. VAZQUEZ: Thank you.

3 Members, any questions or discussion on this?

4 Yes, it looks like my Vice Chair Lieber has --

5 MS. LIEBER: I do have a number of questions.

6 But I'm also curious about what the

7 Executive Director -- if she has a statement to make

8 first. Because that may influence my questions.

9 MR. VAZQUEZ: Is it tied into the motion, or
10 is it separate?

11 MS. STOWERS: It's semi-related. But I do
12 have a comment on the motion as well.

13 MR. VAZQUEZ: Sure.

14 MS. STOWERS: Well, thank you, Chairman
15 Vazquez, Vice Chair and Members.

16 I'm Yvette Stowers, Executive Director.

17 Before I speak on the motion, I want to
18 reflect on this item as it was presented at the
19 September meeting.

20 As you know, we had a very detailed discussion
21 about the issue. And after reviewing the transcript,
22 I believe that there was some confusion and some
23 misstatements made during the discussion.

24 And based on that, I would like to apologize
25 to the Board, Mr. Parker, and all stakeholders for any

1 misunderstanding on this matter.

2 It was not our intention to confuse anyone,
3 but rather to ensure everyone had a clear understanding
4 of our role.

5 Members, I am optimistic, and believe that
6 this is one of those learning lessons, one of those
7 learning opportunities. And we can move forward on this
8 issue.

9 That concludes my comment as it relates to
10 past events.

11 Now, with respect to the pending motion to
12 prepare the material and to set up training, we would do
13 our -- if that motion passes, we would do our best to
14 provide a rough draft by this dated deadline.

15 The proposal is very detailed. And if you
16 would like, I do have Mr. Richard Moon in the Teams
17 environment. And if you would like to hear from him, he
18 could perhaps, you know, walk you through the process on
19 how such training would be developed. But that's at
20 your pleasure.

21 And in addition, with respect to setting up
22 the program and getting the MCL credits, I wanted to
23 state, you know, when this was first brought up to me, I
24 was very neutral on it. Because I didn't know much
25 about it.

1 I have since done some research and been
2 informed that when members of my team present technical
3 material or training to the California County Counsel
4 Association, or through the Tax Bar, through this
5 various tax conference, that training is qualified for
6 continuing education. They come under the sponsors
7 umbrella. So it comes under the California -- this is a
8 tongue twister. It comes under the County Counsel
9 umbrella of qualifying hours. Or if it's a Tax Bar, it
10 comes under them. So I'm not saying that we don't need
11 it, I'm just saying that there is some cover already.

12 But we will, if the motion passes, look into
13 how we can become a single provider. But just wanted to
14 note that when we do provide technical training, that
15 the attorneys are getting continuing ed. I think that
16 was really something that everybody wanted to make sure
17 of.

18 MR. VAZQUEZ: Thank you.

19 With that, let me turn it back to my
20 Vice Chair. Because I think she was going to make a
21 comment, but she was waiting for your feedback.

22 MS. LIEBER: Thank you.

23 So being relatively new here, I'm the newest
24 person here. So is this within our charge under AB 102
25 to become a training entity?

1 MS. STOWERS: Thank you, Julia.

2 MS. HIMOVITZ: Good morning again.

3 Julia Himovitz on behalf of the Legal
4 Department.

5 It's something that we could certainly
6 explore. There are some boundaries, obviously, that I
7 think you're alluding to that we do need to fall within.

8 But I think for purposes of the Chair's
9 motion, sounds like it's a two-prong approach again.

10 For the MCLE piece, we can certainly explore
11 whether or not that's something that we can do within
12 the confines of the Government Code.

13 And -- however, I think what the
14 Executive Director was also getting at is that if that's
15 not a possibility, there are ways for us to make sure
16 that people are able to get that MCLE credit using our
17 materials, if that's the Board's will.

18 MS. LIEBER: And I think that, if I'm correct,
19 that, as a Board, we cannot create things that would
20 necessitate a budget augmentation that we're primarily
21 here to fulfill things like rate setting and hearing of
22 appeals, etc.

23 So I guess, you know, we would need more
24 research to see if this is something that would
25 necessitate asking for additional budget change kinds of

1 actions.

2 MS. STOWERS: I understand. Thank you,
3 Vice Chair Lieber.

4 It is going to require shifting of staff
5 resources in order to complete the project. At least
6 the first part of it, it is going to be require staff
7 resources.

8 And that's where that -- that timing issue
9 comes, and where you often hear me say, you know, we
10 have other -- other things on the horizon. So do my
11 best to get you a draft.

12 But I visioned it to be a long-term
13 assignment. It's not something that we're going to be
14 able to put together in two or three months. It's
15 something we want to put together, a quality product.
16 And we want to make sure that the stakeholders have an
17 opportunity to have input.

18 Now, if we do move into where we're basically
19 going to be a training facility for County Counsel,
20 first of all, we have to understand that there's no
21 mandate for us to provide the training. We would just
22 be volunteering to provide training, and we would just
23 be hoping that they want our training.

24 If we get to that level, and it is taking away
25 sufficient staff resources that we could not absorb it,

1 then I could tell you probably not, we can't absorb it.
2 We would have to seek additional funding in the form of
3 a budget change proposal to - if the vision is very
4 global, to have a strong present training County Counsel
5 on an ongoing basis.

6 MR. VAZQUEZ: Continue, Vice Chair.

7 MS. LIEBER: Thank you.

8 So my understanding of what's before us today
9 is that we would be getting information back about an
10 annotated, simplified version of the rules that would be
11 used by County Counsels, and then we would be exploring
12 the possibilities of training, and MCLE credit, and etc.

13 Am I understanding this all right?

14 MS. STOWERS: I believe that was the two
15 motion -- the one motion of the two deliverables. But
16 the training part of it is -- it looks simple on the
17 surface, but it's extremely detailed.

18 And, again, with your permission, I'd like
19 for Mr. Moon to -- if you're there in virtual land --
20 thank you.

21 Mr. Moon, with your permission, if you could
22 walk the Members through how this process would take
23 place.

24 MR. MOON: Good morning, Members.

25 Richard Moon with the Legal Department.

1 So as I understand it, what you would be
2 looking for is some type of a publication similar to
3 what we have for our own state-assessed rules for tax
4 appeals.

5 And so our publication is almost literally a
6 listing of the actual rules with no annotation, no
7 explanation, with no case citations.

8 And so it seems to me the scope of what you're
9 talking about with the local rules that we had, now, as
10 you know, there are already promulgated rules relating
11 to assessment appeals, and those are contained and
12 listed as Property Tax Rules 301 through 326.

13 Some of them are short, some of those are
14 long. Some of those haven't been touched since they've
15 been enacted. I think there were a group of them
16 enacted in '67. And others have been touched along the
17 way.

18 And so some of those -- and some of you may
19 recall the last rules that we had amended were back in
20 2018. And so what we would need to do is go through
21 those rules. We would need to summarize them in the
22 form of annotations, put those in the publication, look
23 at case citations to see what court cases have talked
24 about, various one of those rules, and/or the statutes
25 those rules interpret, and then combine all of those --

1 all of that information into a publication that would be
2 introductory, as I understand it, and serve as a
3 reference for County Counsels and other interested
4 parties to see what sort of the basic rules are to run
5 an assessment appeal at the local level.

6 MR. VAZQUEZ: Go ahead, Vice Chair.

7 MS. LIEBER: So at the time when we get a
8 rough draft back, we would also potentially have in that
9 rough draft an understanding of a timeline for an
10 interested parties process through that.

11 MS. STOWERS: I could try. I mean, yes, we
12 could at least map something out.

13 MS. LIEBER: Mr. Chair, I think I would be
14 much -- I'm uncomfortable with December as the target
15 for this. And I'd be much more comfortable with January
16 or February, so that there's time for more of a strong
17 product coming forward.

18 I know that even, say, February, that's a
19 pretty short timeline to get all of these elements
20 together to have an understanding of.

21 But I think for me, I'd be very uncomfortable
22 with December as a target, because of the nature of what
23 we're considering doing, and having information about
24 standing up a process of training and etc.

25 Thank you.

1 MR. VAZQUEZ: So it sounds like my Deputy
2 Controller wants to weigh in here.

3 MR. EMRAN: I'm comfortable with January,
4 February of the new year, Chairman. I defer that to
5 you.

6 But three months would be a good timeline.
7 And we can start the new year running right into this
8 and take off.

9 MS. STOWERS: I would appreciate the new year.
10 Because the attorneys who are going to be responsible
11 for this project are right in the middle of
12 state-assessed appeals. So I didn't want to ask for
13 that, but I would appreciate that.

14 MR. VAZQUEZ: That's -- I'm comfortable with
15 the amendment.

16 And looks like my seconder is okay.

17 MR. EMRAN: Yes.

18 MR. VAZQUEZ: Member Gaines is okay.

19 Any other comments or suggestions?

20 Seeing none --

21 MS. CICHETTI: Yes. I was just going to say,
22 let's review the motion again.

23 The motion was to move that we instruct the
24 Executive Director provide us with a rough draft for our
25 preliminary comment and review at the February --

1 MR. VAZQUEZ: Yes.

2 MS. CICHETTI: -- 2024 Board Meeting.

3 MR. VAZQUEZ: And I guess you should put the
4 year 2024, right?

5 MS. CICHETTI: Yes.

6 Let me get this again. I'm going to repeat it
7 again.

8 MR. VAZQUEZ: Go ahead.

9 MS. CICHETTI: The motion is that we instruct
10 the Executive Director to provide us with a rough draft
11 of the proposed publication for our preliminary comment
12 and review at the February 2024 Board Meeting.

13 MR. VAZQUEZ: Yes.

14 Looks like we have our Legal.

15 MS. HIMOVITZ: A point of clarification.

16 Your original ask had a two-prong approach
17 within your motion. And that included the language
18 regarding the MCLEs.

19 MR. VAZQUEZ: Yes.

20 MS. HIMOVITZ: Would you like to -- do you
21 want that to be included in the original, or in the new
22 amended motion?

23 Because the way that it's been read into the
24 record does not include that at this time.

25 MR. VAZQUEZ: No, let's include it.

1 Because now that we're pushing it back to
2 February, the two prong should be a reasonable ask,
3 right?

4 MS. TAYLOR: His original motion, to me, does
5 not read that he meant the two deliverables.

6 MS. HIMOVITZ: Okay. So we -- if we're having
7 confusion, perhaps we should restate for the public as
8 well the deliverables. If you would like that to be
9 wrapped into your motion, perhaps we should restate them
10 both together so they are included in the motion.

11 MR. VAZQUEZ: Yes, let's do that.

12 I'm looking at my seconder. Is that --

13 MR. EMRAN: Works for me.

14 MS. HIMOVITZ: But I also want to make sure
15 that the understanding for the MCLEs is that people can
16 get them through other entities. It would be wrapped
17 under that umbrella.

18 So if it's not possible for the agency to
19 obtain that status, you are still covered there.

20 MR. VAZQUEZ: Okay.

21 Yeah. My Vice Chair, go ahead.

22 MS. LIEBER: Thank you.

23 Just to the maker and seconder, I would
24 appreciate if it could be stated as that we'd ask the
25 Executive Director to develop preliminary information

1 about the process of MCLE credit, and how that would
2 work.

3 MR. VAZQUEZ: Okay. So that's -- if that's an
4 amendment, that's friendly.

5 So going back to our Legal counsel here now,
6 so now we actually should state it with your saying --
7 well, I guess, Ms. Cichetti, we should read off the
8 motion now, which would be including the -- I guess it
9 would be the two deliverables we read off earlier.

10 MS. HIMOVITZ: Which has now been amended by
11 Vice Chair Lieber.

12 So it might be more appropriate for you, sir,
13 to restate your motion, inclusive of the amendments that
14 have been provided, and then Mary can capture that.

15 MR. VAZQUEZ: Okay. So you want me to read
16 off the two deliverables? The whole thing?

17 MS. HIMOVITZ: Yes.

18 MS. CICHETTI: Yes.

19 MS. HIMOVITZ: Yes, that would be helpful.

20 Thank you, sir.

21 MR. VAZQUEZ: All right. Here we go.

22 So the first deliverable --

23 MS. CICHETTI: Before we go, "I move" --

24 MR. VAZQUEZ: Oh, all right. I guess for the
25 record.

1 MS. CICHETTI: Yes, please.

2 MR. VAZQUEZ: So I move that the motion is --
3 would read, the first deliverable would be the official
4 publication of the BOE rules for local tax appeals
5 Assessment Appeals Boards and County Boards of
6 Equalization that can be used both for training
7 curriculum for the County Counsels, County Clerks, and
8 all stakeholders, online reference materials for the
9 public, although the publication would be similar to the
10 rules for tax appeals of the State Board of
11 Equalization, BOE Publication 310, covering
12 state-assessed property appeals rules and procedures.

13 This publication would include four parts.

14 One -- or A) A summary of each rule as
15 prepared by Mr. Parker.

16 B) An annotated list of rules, 301 to 326,
17 currently in Appendix 3 of the Assessment Appeals
18 Manual.

19 C) A summary of the court cases currently in
20 Appendix 4 Assessment Appeals Manual, and,

21 D) A glossary of terms in Assessment Appeals
22 Manual or AH 501 Basic Appraisal.

23 The second deliverable is the support that
24 Executive Director in having the Board stand up a
25 training program and apply to the State Board to become

1 certified as the MCLE single-activities provider for
2 granting continuing legal education credits to the
3 County Counsels and all members of the State Board -- or
4 State Bar -- excuse me -- who chooses to complete any
5 training program that the Board may offer through the
6 County Counsels' Association, State Bar Conferences,
7 such as the Annual Tax Policy Conference or Local Bar
8 Association Training Conference throughout the state.

9 Sounds like so much.

10 MS. HIMOVITZ: If I may, I believe that the
11 second prong, if you will, was amended by Vice Chair
12 Lieber to change that to develop preliminary information
13 regarding that task.

14 MR. VAZQUEZ: On the second deliverable?

15 MS. HIMOVITZ: Right.

16 So not applying for anything, but providing
17 information in a report back; is that correct?

18 MR. VAZQUEZ: Was that your amendment?

19 MS. LIEBER: Yes.

20 My intention was that we get preliminary
21 information in a report in February, and inclusive of
22 timelines for an interested parties review, and etc.

23 MR. EMRAN: This --

24 MS. HIMOVITZ: Sorry. The interested parties
25 process separate from the MCLE piece.

1 MR. EMRAN: Correct.

2 This is for the Board's standalone
3 certification, rather than having a sponsor, correct?

4 MS. HIMOVITZ: Correct.

5 MR. VAZQUEZ: Yes.

6 MR. EMRAN: Thank you.

7 Second, please.

8 MS. HIMOVITZ: See if Ms. Cichetti captured
9 all of that.

10 MS. CICHETTI: I think I may have.

11 We're going to take them up in one vote then?

12 MR. VAZQUEZ: Yes.

13 MS. CICHETTI: So the motion was by
14 Mr. Vazquez, seconded by Mr. Emran.

15 All right. The motion was to move the first
16 deliverable as an official publication on the BOE rules
17 for local tax appeals Assessment Appeals Board and
18 County Boards of Equalization that can be used both as
19 training curriculum for County Counsels, County Clerks,
20 and all stakeholders as online reference materials for
21 the public.

22 Although the publication would be similar to
23 the rules for tax appeals for the State Board of
24 Equalization, BOE Publication 310, covering
25 state-assessed property appeals rules and procedures,

1 this publication would include four parts:

2 A) A summary of each rule as prepared by
3 Mr. Parker.

4 B) A notation list of Rules 301 to 326,
5 currently the Appendix 3 Assessment Appeals Manual.

6 C) A summary of court cases currently in
7 Appendix 4 Assessment Appeals Manual, and,

8 D) A glossary of terms in Assessment Appeals
9 Manual or AH 501 Basic Appraisal.

10 The second deliverable is to support the ED in
11 having the Board prepare a preliminary information in a
12 report due in February 2024 that would provide
13 information on a standup of a training program, and
14 apply to the State Bar or to become certified as an MCLE
15 single-activity provider for granting continuing legal
16 education credits to County Counsels and all members of
17 the State Bar who choose to complete any training
18 program that the Board may offer through the County
19 Counsel Association, State Bar Conferences, such as the
20 Annual Tax Policy Conference, or Local Bar Association
21 Training Conferences throughout the state.

22 MR. VAZQUEZ: My Vice Chair, I think, had a
23 quick question for the Executive Director.

24 Go ahead.

25 MS. LIEBER: So I'm a little bit concerned

1 about the reference to Mr. Parker's work. Because
2 Mr. Parker has pulled back and said that he's going to
3 retain his property to himself. And so I want to make
4 sure that we're not, as a State agency, grabbing
5 somebody else's property and running with it.

6 So do I need to make that as an amendment to
7 excise the reference to Mr. Parker's work?

8 Okay. So I'd like to amend the motion to just
9 delete the reference to Mr. Parker's work.

10 MR. VAZQUEZ: Understood.

11 MS. HIMOVITZ: That works.

12 So there's a motion on the table. There is a
13 second.

14 I'll allow Ms. Cichetti a moment to --

15 MR. VAZQUEZ: Get it together, huh.

16 MS. HIMOVITZ: -- continuing to edit her
17 notes.

18 MS. CICHETTI: Yes, thank you. I appreciate
19 that.

20 All right. So we have a first and a second.

21 We're going to go out to public comment. I do
22 not have any written comments, although I have two
23 persons in the audience who would like to make a
24 comment.

25 I have Mr. Marc Aprea, and I have a

1 Mr. Paul Waldman.

2 Just to remind you that the public comments
3 are limited to three minutes each.

4 MR. VAZQUEZ: Welcome.

5 MR. APREA: Mr. Chair, Members of the Board,
6 staff, for the record, my name is Marc Aprea, with the
7 firm of Aprea & Micheli. And I'm here on behalf of the
8 California Alliance of Taxpayer Advocates.

9 I will open up by stating that we support the
10 motion before the Board and encourage your eye vote.

11 The very essence of the Board's purpose,
12 both stated in the Constitution and in statute, is to
13 provide the kind of activity that is contained in this
14 motion that is to provide an oppor -- the tools for
15 purposes of uniformity and consistency in the property
16 tax assessment and assessment appeals process.

17 So we want to commend the Board for moving in
18 this direction. We also saw that you are taking that
19 task seriously in your consideration of Item 2. And we
20 would encourage you to continue to find ways of
21 providing, not only the content, but the training for
22 purposes of this.

23 The California Alliance of Taxpayer Advocates
24 is made up of professional individuals who are engaged
25 in property tax assessment appeals, and we appreciate

1 the Board's taking its role.

2 We submitted a letter late yesterday that
3 indicated our general support, not only for a
4 training -- for a document, but for a training program.
5 And so we want to suggest to the Board that, again, we
6 think you're doing the right thing.

7 Mr. Waldman here is with Ryan. He is also a
8 past president of CATA. And he'd like to provide for
9 you a couple of examples of where this kind of program
10 would aid both the assessment and assessment appeals
11 process, and so as an example of the need for what
12 you're about to vote on.

13 MR. WALDMAN: Members of the Board, thank you
14 for your time today.

15 Just a good example I was discussing earlier
16 is, you know, I had a case a couple years ago in which
17 the Board erred in denying us, in denying our appeal.
18 And we filed suit.

19 And, fortunately, the instance in LA County,
20 the excellent LA County Counsel recognized immediately
21 that the Board had erred, and had actually -- and put
22 together a process that allowed us to very quickly
23 resolve the issue without it going much further in
24 extensive litigation.

25 And so those are examples of, you know, how

1 the Board training would be helpful, and would have
2 eliminated any litigation to begin with, and how quality
3 counsel is really quite important. Which in this case,
4 we had. And it saved a lot of money and a lot of issue.
5 So that was just a very good example of why this is
6 important.

7 Another -- one other thing that I had thought
8 about was, you know, I have clients that -- I have
9 clients throughout the country. I have clients who have
10 properties throughout the country. And I deal with -- I
11 oversee that process quite a bit.

12 And a lot of states have multiple levels of
13 appeal. You can appeal locally. If you lose that
14 appeal, you can go to a state level quite often. Some
15 states, litigation is very common and very cheap, you
16 know, in Texas, for example. And California really
17 doesn't have those other options. Your Assessment
18 Appeals Board hearing is pretty much it. That's all you
19 get in many cases.

20 Litigation is prohibitively expensive. So it
21 has to be a very big case with a lot of dollars at stake
22 for you to even potentially consider litigation.

23 And that's why it's critically important that
24 the Assessment Appeals Board is well trained and gives
25 good decisions. And also why it's very important that

1 you have a well-trained County Counsel for that same
2 issue.

3 So those are just a couple of examples of why
4 this really is quite important, and why it's important
5 to us. And we just look forward to sort of being a
6 partner in the process.

7 MR. VAZQUEZ: Thank you.

8 With that, those were the two that were
9 written. Do we have to go out to AT&T?

10 MS. CICHETTI: Yes, we do.

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

14 AT&T MODERATOR: Of course.

15 Ladies and gentlemen, once again, if you wish
16 to make a public comment, please press one, then zero at
17 this time.

18 And there's still currently no one queueing up
19 at this time, ma'am.

20 MS. CICHETTI: Thank you.

21 Ready to take roll then.

22 Chair Vazquez.

23 MR. VAZQUEZ: Aye.

24 MS. CICHETTI: Vice Chair Lieber.

25 MS. LIEBER: Aye.

1 MS. CICHETTI: Member Gaines.
2 MR. GAINES: Aye.
3 MS. CICHETTI: Member Schaefer.
4 MR. SCHAEFER: Aye.
5 MS. CICHETTI: Thank you.
6 Deputy Controller Emran.
7 MR. EMRAN: Aye.
8 MS. CICHETTI: All right.
9 MR. VAZQUEZ: So that's unanimous of all those
10 present.

11

12 **ITEM 5**

13

14 MS. CICHETTI: The next item is Item 5,
15 Board Member Matters and Initiatives: Proposed 2024
16 Board Meeting Annual Workload Plan: Calendar, Potential
17 Issues List.

18 Further discussion on the proposed 2024 Board
19 Meeting Workload Plan, identifying potential issues,
20 tentatively scheduling key subjects and measures to
21 address, outlining a road map for a maximizing
22 transparency and engagement for all stakeholders over
23 the next year.

24 This item is being presented by Mr. Vazquez.

25 MR. VAZQUEZ: Thank you.

1 Members, for your consideration, I distributed
2 to you a memo dated October 24th, 2023 that includes an
3 outline for a draft workload plan for 2024.

4 The purpose of this memo is to develop a
5 potential issues workload plan that identifies current
6 issues we are currently working on, as well as areas of
7 interest that our Members have mentioned in the past.

8 The goal is to better plan and prioritize
9 significant matters that need our attention, our
10 agendizing topics that require further discussion during
11 our meetings.

12 It will also serve as a resource tool for our
13 Executive Director to prioritize and provide reports
14 timely.

15 Furthermore, I hope this will also serve as a
16 fluid roadmap for critical issues facing us today and
17 encounter tomorrow.

18 Lastly and mostly importantly, I hope this
19 document serves as a vehicle that enhances transparency,
20 increases opportunity for public engagement, and
21 solidifies the public's trust of the Board.

22 With this in mind, I am seeking your input and
23 proposals for additional items to be included in this
24 plan.

25 With that, let me open it up to the Members,

1 and see if they have any thoughts or ideas as we move
2 forward.

3 Vice Chair Lieber, go ahead.

4 MS. LIEBER: Thank you, Mr. Chair.

5 I'm very glad to see that the dates have been
6 removed, so it's a more fluid document. Because, as we
7 know, California is one of the most changeable states in
8 the country. And I think that we have to remain very
9 responsive to the things that are happening in our
10 state, be it fire, flood, etc.

11 And one of the subject matters that I would
12 like to bring forward after our December meeting is what
13 I see as a very pressing concern in terms of the impact
14 of changes in the environment to property values and
15 property taxes in our state. So I think I can bring
16 forward more information.

17 And it's good to know that we are not
18 approving anything today, but continuing to gather
19 further information and input. I think that's -- that's
20 where we need to be at.

21 MR. VAZQUEZ: Appreciate your comments.

22 Any other thoughts from any of the other
23 Members?

24 Oh, our Deputy Controller Emran. Go ahead.

25 MR. EMRAN: I want to thank you, Chairman.

1 I want to thank you for your leadership here,
2 and really, really formatting a roadmap into 2024, which
3 I think is going to be the best year ever.

4 One -- one issue that the Controller has
5 interest in is the acceptance of electronic signatures
6 as we move into more of a digital era, and finding ways
7 to best adapt to that as well. And it would be
8 something she would be really, really interested in
9 exploring in 2024.

10 Thank you.

11 MR. VAZQUEZ: Thank you.

12 It looks like our Exec -- do you have
13 followup?

14 MS. STOWERS: If you'd like. I -- just brief
15 comments.

16 MR. VAZQUEZ: Sure. Go ahead.

17 MS. STOWERS: Okay. So this really relates to
18 the Board Meeting's agenda and the work priorities that
19 the Board wishes to focus on in 2024.

20 As for the items relating to staff reporting
21 out on operational achievements and such, I don't
22 anticipate this will be an issue, and look forward to
23 the opportunity to highlight the agency's success and
24 accomplishments, which is under this Board's leadership.

25 However, I would like the opportunity to make

1 modification to the format of some of the report out.

2 And I'm assuming that's possible since you're not
3 adopting anything at this time.

4 And I bring this up because I note that the
5 communication legislation goals and property tax
6 priorities are agency-wide priorities. So, therefore,
7 it would make more sense when I'm reporting out on these
8 items, I do it as an agency, as opposed to the
9 individual departments.

10 I do appreciate flexibility in making the
11 report. And I also want to acknowledge the removal of
12 the dates, so that we could schedule these things out in
13 a timely fashion based on need.

14 That's all I have to say at this time.

15 Thank you.

16 MR. VAZQUEZ: Member Gaines, go ahead.

17 MR. GAINES: I was wondering if maybe we can
18 work on developing a more formalized pathway of
19 communication with CDTFA.

20 We're getting a lot of complaints from our
21 County Assessors that phone calls aren't being returned,
22 and things of that sort.

23 So the designation of a key contact with
24 CDTFA, I think, would be very helpful for our County
25 Assessors, and I think also for us as Board Members.

1 If we have constituents that are giving us a
2 call, and they're having an issue that they need a
3 response on, I think that would be very helpful.

4 MR. VAZQUEZ: No, that's an excellent point.
5 I overlooked that totally. And we get a lot of calls.
6 And I've gotten personal calls from Senators, some of
7 the Legislators. They call me thinking that I have some
8 authority or jurisdiction over them. And they're
9 telling me, "Tony, just pick up the phone and call
10 them." And I said I can't.

11 MS. STOWERS: You know, that's a good point,
12 Member Gaines and Chair Vazquez.

13 I know the Assessors are -- one of their major
14 complaints is that reporting for Prop. 19. So we did --
15 I did designate Mr. Yeung --

16 MR. GAINES: Good.

17 MS. STOWERS: -- to be that point of contact.

18 And he is working with CDTFa, and he is
19 communicating back to the Assessors and the Association.
20 And he will continue to do that.

21 MR. GAINES: Wonderful.

22 MS. STOWERS: With respect to regular calls,
23 we all get them. And your offices are really good about
24 reaching out to me directly. And we call them on your
25 behalf.

1 We will -- depending on the nature of the
2 incident, we will go directly to their taxpayer rights
3 advocate, and we hope they treat it as priority. And I
4 do believe they do. Just recently redid it -- Chief
5 Deputy -- the Chief Deputy, to get immediate action.

6 I think what we probably need to do is
7 probably put together a communication protocol and share
8 it with the Members. Although I think you guys have it.
9 But share it with you guys anyway, and then with the
10 Assessors, and let them know that they are having a
11 problem related to sales and use tax or any tax that
12 they administer.

13 They're more than welcome to call us, but they
14 can call them directly, too. But we can be the entity
15 that makes the connection, if that's what they're most
16 comfortable with.

17 MR. GAINES: That'd be great.

18 Yeah, if we could just elevate it, and make it
19 known, so that there's someone they could speak to over
20 there. And if it's a taxpayer rights advocate similar
21 to what we have here, that would probably be a good
22 connection right there.

23 MS. STOWERS: I'll have to double check. I
24 know they have a taxpayer rights advocate.

25 MR. GAINES: Okay.

1 MS. STOWERS: But I don't know if they have
2 what FTB has, which is the Executive Services agent --
3 Division. And that division is really dedicated to
4 Board Members and the elected officials.

5 MR. GAINES: Wonderful.

6 MS. STOWERS: And they get, obviously, a
7 different type of treatment, top, top priority
8 treatment. Not that the constituents aren't getting top
9 priority as well. But I would check with CDTFA, and see
10 how their structure is.

11 MR. GAINES: Thank you. Great. Wonderful.

12 MR. VAZQUEZ: No, I think the complaint we
13 usually get, or I get when I'm talking to, especially
14 legislators, is that they don't get a returned call.
15 It's not like they don't have a number to call.

16 And that's why they're calling me and they
17 say, "Can you just pick up the phone and tell them to do
18 X, Y and Z," right? And I said, "I can't order them to
19 do anything."

20 MS. STOWERS: I would talk to --

21 MR. SCHAEFER: Chair, I have a comment.

22 MR. VAZQUEZ: Sure. Go ahead, Member
23 Schaefer.

24 MR. SCHAEFER: Would it be okay for us to sort
25 of have a general policy that all telephone calls shall

1 be returned by the next business day? That would be in
2 24 hours generally.

3 And if somebody is out ill, or out for
4 whatever reason, that staff call and say, "There will be
5 a delay in responding to you," or, "Can I help you?"

6 I would like to see some general policy coming
7 from us to these people if they listen to us. And I'd
8 also like to see a monthly report to our Executive
9 Director as to whether there are any complaints on
10 telephone usage.

11 I think that's one of the most important
12 things in governmental function. And I've grown up in
13 government where it's become a problem. And it doesn't
14 change until the people upstairs, and that's us, have
15 take an interest in it, which we're doing.

16 Thank you.

17 MR. VAZQUEZ: I think the real issue is, you
18 know, it's figuring out what -- I'm not sure what -- who
19 has the best relationship with those folks over there to
20 suggest this.

21 MS. STOWERS: You know, I have regular
22 meetings with their director. Let me take this offline
23 and have a conversation with him.

24 MR. VAZQUEZ: Okay. Appreciate it.

25 And with that, if there's no other comments or

1 suggestions, this document, I mean, it looks like -- and
2 I'm hearing some of the suggestions that come up
3 already. What I'll probably do is just get my staff to
4 check in with you folks, so we can hopefully make it all
5 inclusive. And then bring it back maybe at the next
6 meeting, and see if people are comfortable.

7 Vice Chair.

8 MS. LIEBER: If I could.

9 I -- for certain reasons, I won't be able to
10 bring the completeness of my item back until after our
11 December meeting.

12 MR. VAZQUEZ: Oh, okay. We can hold off.

13 MS. LIEBER: If we can hold, that would be
14 fantastic. Thank you.

15 MR. VAZQUEZ: Will do.

16 With that, Ms. Cichetti, if you would call our
17 next item.

18 MS. CICHETTI: We usually like to go out for
19 public comment for every single item.

20 MR. VAZQUEZ: Oh, okay.

21 MS. CICHETTI: Sure.

22 So I don't have anyone in the audience, and I
23 have not received any written comment on this item. So
24 let's go to the AT&T moderator.

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

1 who would like to make a public comment regarding this
2 item?

3 AT&T MODERATOR: Ladies and gentlemen, if you
4 wish to make a public comment, please press one, then
5 zero at this time.

6 And there's still currently no one queueing up
7 at this time, ma'am.

8 MS. CICHETTI: Thank you.

9 All right. So that concludes that item.

10

11 **ITEM 6**

12

13 MS. CICHETTI: Good afternoon, everyone.

14 Our next item on the agenda is item No. 6,
15 Board Member Matters and Initiatives, Governance Policy
16 Review and Updates: Discussion and possible action.

17 This item is being presented by Mr. Vazquez.

18 MR. VAZQUEZ: Thank you.

19 Members, as you know, at the November 14, 15,
20 2023 Board Meeting, we will be considering our annual
21 review and update of the Governance Policy.

22 I am proposing that we consider edits,
23 changes, or additions that serve to enhance our
24 transparency, accountability, and overall efficiency in
25 moving forward Board-approved initiatives and policies.

1 Due to changes in the scope and complexity of
2 matters that come before us, it is increasingly
3 important for us to adapt our governance structure and
4 practices accordingly.

5 At the November Board Meeting, I proposed that
6 we review and consider possible amendments to the
7 section on our Work Group policy and charter to identify
8 areas of improvement.

9 In addition, since our Executive Director
10 plays such a pivotable role in the day-to-day operations
11 and strategic direction of our organization, I would
12 like to review the policy to further clarify the role
13 and responsibilities of the Executive Director.

14 I propose updating the section of the
15 Governance Policy dedicated to the Executive Director's
16 role with the goal of ensuring a well-defined leadership
17 structure that complements our governance framework.

18 With that, I will open it up to any of the
19 Members, and any thoughts they might have or discussion.

20 Yes, Vice Chair Lieber.

21 MS. LIEBER: Thank you, Mr. Chair.

22 So a question that I had in terms of this is
23 if we have suggestions, we should bring those forward at
24 the November meeting. And so then would this come back
25 in December for the final approval?

1 MR. VAZQUEZ: Well, we have an option.

2 If, for example, if you have some thoughts,
3 and you -- I know last time you were looking at a couple
4 items. And if you would share it with the Members
5 before, we might be able to take action in November.

6 But if you're not prepared, and for whatever
7 reason she presented at the November, we probably
8 wouldn't take action on until December.

9 MS. LIEBER: So the whole package would be in
10 December then?

11 MR. VAZQUEZ: Potentially.

12 MS. LIEBER: Okay.

13 MR. VAZQUEZ: We have that flexibility, is my
14 understanding.

15 MS. LIEBER: Because I would really like to
16 continue going through the governance policies to see
17 what I would like to pull out of there. And I'd like to
18 get staff's input, if possible, at the November meeting.

19 And then I know that when it comes to the
20 Executive Director, who is very able and excellent, I
21 think we have to really be briefed on the changes that
22 AB 102 made to things, and what the scope of the Board's
23 action can be.

24 And I know that as we grow the Work Groups and
25 potentially add more, maybe see some that have run their

1 course, potentially be sunset, that it is more of a --
2 our individual staffs are needing to take more
3 responsibility for research and arranging things and so
4 on.

5 And I think that's something that I'm still
6 grappling with in terms of the Work Group that I'd like
7 to suggest, and how we would put that research together
8 that wouldn't be necessary for it, so that, you know, I
9 could -- I could ensure that if I had a Work Group
10 happening, that we had all of our complete package done
11 for that particular meeting.

12 And I know that staff takes a pass at things,
13 and, you know, getting those on particular agendas. So
14 that's something that I'm still kind of grappling with
15 myself.

16 So I think if we come back in November, and we
17 have our questions more firmly in our minds, and then
18 come back in December for the full package, that would
19 be a very good thing from my perspective.

20 MR. VAZQUEZ: Thank you.

21 And it's my understanding -- I'm looking to
22 staff on this -- this is a document that's a pretty live
23 document. So at any time, you know, it's something that
24 we could agendize, if, for example, somebody could find
25 something that needs to be tweaked or added or modified,

1 or even clarified.

2 And I'm looking at our Legal Department. I'm
3 assuming --

4 MS. HIMOVITZ: Hi. Julia Himovitz again on
5 behalf of the Legal Department.

6 So you're correct, sir. It is a sort of
7 living document. It is your own Governance Policy.

8 I believe in the past you guys chose, correct
9 me if I'm wrong, but I thought it was November, to just
10 have this as an annual review. And at that time, you
11 would propose and recommend changes.

12 What I hear from you is that you have some
13 suggested changes that you'd like to recommend. And
14 this is sort of a heads up that you're going to be
15 bringing those for the November meeting.

16 MR. VAZQUEZ: Yes.

17 MS. HIMOVITZ: And what I hear from you,
18 Vice Chair, is that you have some ideas and thoughts.
19 You would also like to have that discussion, and see
20 what changes you want to make.

21 As the Chair said before, it is a living
22 document. So at any point, you, as the Board, can make
23 changes to your own Governance Policy, obviously within
24 the confines of the law and things like that. But what
25 both of you are proposing is possible.

1 MR. VAZQUEZ: Vice Chair, go ahead.

2 MS. LIEBER: If I may.

3 That's very good input to have to form my
4 thinking on this. And I guess what -- I'd like to see
5 what my ideas are, and then be able to bring them
6 forward and get the input. So that I'm not putting, you
7 know, other Board Members in the position of I want an
8 up or down vote on it. I know that my thoughts aren't
9 quite formed.

10 But I would like it to be part of that package
11 moving forward, rather than, "Okay, now I'm a month late
12 to catch the train, and now I also want to have a parcel
13 that's on that train."

14 So if we -- if we kind of bring our concepts
15 back, and then in December, if that's not already an
16 overloaded meeting, being able to consider the full
17 package, I think would be a very good thing from my
18 perspective, at least as the newest person here.

19 Because, you know, as you're grappling with
20 all of the governance policies and thinking through the
21 impacts of them, and I definitely see ways that we could
22 increase the transparency around maybe what the
23 timelines are for bringing Members items up and making
24 sure that we're in advance of a meeting so that things
25 are really publicly accessible before the meeting, and

1 different things like that.

2 But I'd like to be able to bring those up and
3 get reactions, questions, comments, and then have it be
4 part of a package that comes to be considered as one, if
5 it's possible.

6 MR. VAZQUEZ: Yeah, I'm open to that.

7 I was just trying to get this thing moving.

8 And, you're right, I think at the end of the
9 day, I'll check in with staff. Because I know we have
10 possibly some appeals. And we'll take a look in terms
11 of what makes sense in terms of not overloading the
12 agenda.

13 So, you know, we could take a piece of it in
14 November. But, if possible, we could put it off until
15 December to do the whole thing. It'll just be more of
16 agenda management at this point.

17 Our legal counsel has mentioned, you know, it
18 is a live document. So it's not something that we have
19 to do in November. It's pretty flexible, just as long
20 as we're noticing it and putting it out there.

21 MS. HIMOVITZ: Correct.

22 MR. VAZQUEZ: So, yeah, think about it.

23 I will get my thoughts out, and get them out
24 to you, and see what reaction we get on that.

25 MS. HIMOVITZ: Just for point of

1 clarification, I've heard November as a timeline for
2 bringing it back, and I've also now heard December. So
3 just so staff is clear on when you want this to be
4 revisited, it might be helpful if we were all in a
5 consensus about this item.

6 MR. VAZQUEZ: Looks like the Vice Chair has
7 a --

8 MS. LIEBER: Yeah, I'd like to float the idea
9 of taking a first pass at it in November, and being able
10 to have the discussion. And then go to a final adoption
11 for this year in December.

12 And so it should be a brief item in December,
13 because we hopefully would have gotten all of our
14 discussion out.

15 But, you know, there could be ideas that in
16 the discussion in November, you know, someone thinks,
17 "Oh, I'd like to add onto that."

18 And so rather than having it be just a very ad
19 hoc kind of thing, is sort of pace it out so that we
20 have some breathing room in there.

21 Or if, you know, we have the November meeting,
22 we have a chance to air it, to grapple with the
23 different changes, if there are any that we would like
24 to see. But then what always happens to me is on my way
25 driving back home, I think, I wish I had asked for this

1 to be a part of it. Or the next week I say, "Oh, you
2 know, I just talked to my Assessor, and I really wish
3 that I had asked for that."

4 So I think pacing it out over a couple weeks
5 would -- or two meetings would maybe be the most
6 organized way.

7 MR. GAINES: I think --

8 MR. VAZQUEZ: Member Gaines, go ahead.

9 MR. GAINES: Yeah.

10 Just my kind of natural response would be
11 that, I think the Governance Policy is pretty good as it
12 is, but I'm always open to reviewing it, and updating
13 it, and hearing what's being proposed.

14 But I think, you know, the fact that we put it
15 in place, I think is positive. And if there are
16 questions or a lack of clarity on issues, we can always
17 refine that.

18 MS. HIMOVITZ: If I may.

19 MR. VAZQUEZ: Yes.

20 MS. HIMOVITZ: In terms of a timeline, we do
21 have to think about, based on what Vice Chair Lieber is
22 suggesting, allowing people to have time with the
23 thoughts and things like that.

24 PAN, my understanding is PAN day is
25 November 3rd. And so those thoughts and suggestions, if

1 you are wanting things to be more transparent and
2 attached to PAN, would need to be in around that time.
3 And by "around," I mean on that time. I apologize for
4 making it vague.

5 MR. VAZQUEZ: Yeah. I forgot, because it is a
6 quick -- we have an early meeting in November because of
7 the holidays.

8 MS. HIMOVITZ: Yeah.

9 MR. VAZQUEZ: So I think I'm comfortable with
10 it if people are good. We'll go ahead and put it out in
11 November. Do the -- like the preliminary stuff, and
12 then bring it back for finalization in December.

13 MR. EMRAN: Chair, may I.

14 MR. VAZQUEZ: Yeah. Go ahead, Deputy
15 Controller.

16 MR. EMRAN: Thank you, Chairman.

17 And I concur with my Board colleagues. I
18 think it's best to take a two-meeting approach here, and
19 to bring it in November. Let's flush it out as best we
20 can. And through our robust discussions, there's always
21 going to be new ideas and policies and procedures that
22 we may add or want to keep.

23 And then in December, if we could head towards
24 a final vote, so in the new year time, we're full speed
25 ahead, and we don't look back on this, and continue to

1 start that great progress that we've started in 2023.

2 Thank you.

3 MR. VAZQUEZ: Looks like there's a consensus
4 on that.

5 So in terms of staff, we'll approach it that
6 way.

7 MS. HIMOVITZ: Okay. Thank you.

8 MR. VAZQUEZ: Thank you.

9 MS. CICHETTI: Just a matter of procedure --

10 MR. VAZQUEZ: Do we need to go out on that
11 one, Ms. Cichetti?

12 MS. CICHETTI: We're finished with that one.

13 But just as a moment of procedure, I have not
14 received any public comment, written, and I have no one
15 in the audience.

16 We're going to go to the moderator.

17 AT&T moderator, do we have anyone on the line
18 who would like to make a public comment regarding this
19 item?

20 AT&T MODERATOR: As a reminder, if you'd like
21 to make a public comment, please press one, then zero.

22 We currently have no one in queue.

23 MS. CICHETTI: Thank you, moderator.

24 I'll continue with the next item.

25 (Whereupon the item concluded.)


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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
October 24, 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 79 constitute a complete and accurate
transcription of the shorthand writing.

Dated: November 9, 2023



JILLIAN SUMNER, CSR #13619
Hearing Reporter