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

NOVEMBER 14TH, 2023

CALIFORNIA STATE BOARD OF EQUALIZATION  
BOARD MEETING

---o0o---  
ITEMS 2, 3, 4, 5, 8, 9 & 10  
---o0o---

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

1 APPEARANCES

2 For the Board of  
3 Equalization:

Honorable Antonio Vazquez  
Chair

4 Honorable Sally J. Lieber  
5 Vice Chair

6 Honorable Ted Gaines  
First District

7 Honorable Mike Schaefer  
Fourth District

8 Malia M. Cohen  
9 State Controller  
(Remote)

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

13 For the Board of  
14 Equalization Staff:

15 Yvette Stowers  
Executive Director

16 Julia Himovitz  
17 Tax Counsel  
Legal Department

18 Sarah Wilkman  
19 Appeals Attorney  
Legal Department

20 Sonya Yim  
21 Appeals Attorney  
Legal Department

22 Catherine Taylor  
23 Chief  
24 Board Proceedings and  
Support Services

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APPEARANCES CONTINUED

Mary Cichetti  
Clerk  
Board Proceedings and  
Support Services

Guest Speakers:  
(Virtual)

Hon. Vincent Kehoe  
California Assessors' Association  
Education Committee Chair,  
Mariposa County Assessor-Recorder

Joseph Vicente  
Chief Appraiser  
Los Angeles County Assessor's  
Office  
(On behalf of Hon. Jeffrey Prang,  
CAA Vice-President, and Los Angeles  
County Assessor)

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1 STATE BOARD OF EQUALIZATION

2 450 N STREET, SACRAMENTO

3 NOVEMBER 14TH, 2023

4 ---oOo---

5  
6 **ITEM 2**

7  
8 MS. CICHETTI: Item 2, Property Tax Matters:  
9 Petition for reassessment of the 2023 unitary value,  
10 Non-appearance Adjudicatory; SFPP LP SAU23-026.

11 Contribution Disclosure forms are required  
12 pursuant to Government Code Section 15626.

13 Board Proceedings has not received  
14 Contribution Disclosure forms for this morning's hearing  
15 for all the parties, agents and participants. Not all  
16 Contribution Disclosure forms were filed.

17 The Members noted that their records disclosed  
18 no contributions from these taxpayers, their agents or  
19 participants.

20 All parties, agents and participants are on  
21 the memorandum provided to your office.

22 Members must be mindful of the prohibition of  
23 ex parte communications for adjudicatory matters with  
24 any violation of this prohibition being disclosed for  
25 the record.

1           This is a constitutional function.

2           This matter will be presented by Ms. Wilkam --  
3   Wilkman.   Sorry.

4           MR. VAZQUEZ:   Welcome.

5           I don't know if we can hear you though.

6           MS. WILKMAN:   Thank you.

7           MR. VAZQUEZ:   There we go.

8           MS. WILKMAN:   Good morning, Chairman Vazquez  
9   and Honorable Members of the Board.

10           My name is Sarah Wilkman, and I'm the appeals  
11   attorney for the State Board of Equalization assigned to  
12   this case.

13           I have submitted a summary decision for your  
14   consideration.

15           In this case, the petitioner has waived their  
16   appearance, and is requesting the Board decide this  
17   petition based on the written record.

18           Petitioner has raised one primary issue in the  
19   petition, and it's whether the basic capitalization rate  
20   must be increased.

21           Based on the written record, and reflected in  
22   greater detail within my summary decision, the  
23   petitioner has not met the burden of proof in this  
24   petition.

25           Accordingly, I recommend that the Board deny

1     this petition, thereby affirming the 2023 Board-adopted  
2     unitary value. I ask for the Board's adoption of my  
3     recommendation.

4             MR. VAZQUEZ: I have a quick question, and  
5     then I'll turn to the Members if anybody else has any  
6     other comments.

7             First of all, thank you for your presentation.

8             I see this case is about a new technology  
9     possibly affecting future revenues to where we might  
10    need to revisit it as we move forward with data that we  
11    receive.

12            And in this case, something we should look at  
13    is possibly a rule. Maybe a rule needs to be changed or  
14    amended, or just even discuss through the issue of paper  
15    interested parties.

16            Looking forward, I'm thinking, you know, down  
17    the road in like 2026, you know, through into the '30s,  
18    I'm just wondering, is this kind of a premature point at  
19    this point?

20            Because I know now as we're talking about, you  
21    know, this AI, you know, this artificial intelligence,  
22    it seems to be popping up. It's probably -- we're  
23    probably going to see more and more of this.

24            MS. WILKMAN: Thank you for the question,  
25    Chairman Vazquez.

1           This particular petition does not actually  
2   touch upon new technology in this petition year. It's  
3   definitely an interesting thought. But I'd caution we  
4   don't want to stray from discussion of the agendized  
5   item.

6           And if you have a specific question about the  
7   petitioner's industry that was not actually, you know,  
8   addressed or raised in the scope of this petition, I'm  
9   sure the Executive Director would confirm we'd be happy  
10   to address the question with your office offline.

11           MR. VAZQUEZ: Okay. I know we can't get into  
12   the issue, because obviously they're not here, and it's  
13   kind of an ex parte. I was just kind of looking into  
14   the future. But I guess that's something we can take up  
15   later.

16           Thank you, though.

17           MS. WILKMAN: Of course.

18           MR. VAZQUEZ: Seeing no other hands.

19           Oh, yeah. Member Gaines has a comment.

20           Go ahead.

21           MR. GAINES: Well, I'm not sure if I can ask  
22   the question. So how do I handle that? Should I just  
23   ask it and you can tell me whether you can answer it or  
24   not?

25           MS. WILKMAN: I'll do my best to respond if I



1 can.

2 MR. GAINES: Because, you know, based on the  
3 information that -- well, what I surmised from the  
4 information that I gathered prior to this meeting was  
5 that this just may be premature in terms of the request  
6 of the appellant, and that in time, the depreciation, as  
7 argued by the appellant, could in fact be a valid  
8 position in the years to come?

9 MS. WILKMAN: I definitely say that's a good  
10 question. You know, none of us has a, you know,  
11 perfectly accurate crystal ball. But certainly  
12 petitioners and the Department look at issues raised  
13 regularly every year. And I'm sure if an adjustment as  
14 to any issue discussed after filing their property  
15 statement is appropriate, that, you know, future years  
16 may address.

17 MR. GAINES: That's great. So we'll see what  
18 happens in the future, and we'll go from there.

19 Thank you. I appreciate it.

20 MR. VAZQUEZ: No, you're right. I think it  
21 opens up, you know, down the road possible questions.

22 I can't see my Controller on the screen, but  
23 just ask if there's a question from the Controller.

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

25 I'm not on the screen. I'm just calling in

1 the meeting today.

2 But I have no further questions. It's pretty  
3 clear, clearcut, excellent presentation of staff.

4 MR. VAZQUEZ: Thank you.

5 Seeing no other hands -- oh, yeah.

6 Member Schaefer, go ahead.

7 MR. SCHAEFER: I see petitioner has several  
8 substantial interest in my district. Petitioner has  
9 asked for appeals conference. Is there any situation  
10 that we should be involved in that, or is that appeals  
11 conference handled with staff?

12 And I assume that if I need some decisions,  
13 will be provided as requested.

14 MS. WILKMAN: Thank you for that question,  
15 Member Schaefer.

16 Yes, as a part of this petition process, an  
17 appeals conference has already been held, and the  
18 summary decision is before you with that in the record.

19 And certainly the decision, if adopted, is  
20 certainly shared with the petitioner.

21 MR. SCHAEFER: So there will be findings and  
22 decisions published?

23 MS. WILKMAN: Correct. Confidentially,  
24 though, as this case does not meet public disclosure  
25 statute.

1           MR. SCHAEFER: Thank you.

2           MR. VAZQUEZ: Seeing no other hands, I would  
3 just move to recommend the staff adoption of this.

4           And it's been seconded by my Vice Chair.

5           Seeing no other hands, Ms. Cichetti, do we --  
6 we don't have any written comments on this, do we?

7           MS. CICHETTI: I have no written comments on  
8 this item, and I have no one in the audience.

9           So let's go to the moderator.

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

13          AT&T MODERATOR: Again, for public comment,  
14 it's one, then zero on your phone. An operator will  
15 take your name and give you further instructions.

16          Again, for comments on the phone line, it's  
17 one, then zero.

18          And nothing from the phone lines at this time.

19          Please go ahead.

20          MS. CICHETTI: Thank you, moderator.

21          All right. I have a motion on the floor to  
22 adopt staff recommendation made by Mr. Vazquez, seconded  
23 by Ms. Lieber.

24          I'll take roll.

25          Chair Vazquez.

1 MR. VAZQUEZ: Aye.

2 MR. SCHAEFER: Vice Chair Schaefer.

3 Oh, gosh, I'm sorry.

4 Vice Chair Lieber.

5 MS. LIEBER: Pretty close.

6 Aye.

7 MS. CICHETTI: You know, I'm reading from the

8 script obviously.

9 MR. VAZQUEZ: I'm looking at the script

10 myself.

11 MS. CICHETTI: Yes. Yeah, that's what you get

12 for reading and not looking. I apologize.

13 MR. VAZQUEZ: We're recycling old papers, I

14 think.

15 MS. CICHETTI: I guess that's what we're

16 doing.

17 Vice Chair Lieber.

18 My apologies.

19 MS. LIEBER: Aye.

20 MS. CICHETTI: Member Gaines.

21 MR. GAINES: Aye.

22 MS. CICHETTI: Member Schaefer.

23 MR. SCHAEFER: Aye.

24 MS. CICHETTI: Controller Cohen.

25 MS. COHEN: Aye.

1           MR. VAZQUEZ: So that's unanimous of all those  
2 present.

3           With that, Ms. Cichetti, if you would go onto  
4 our next item.

5

6                                   **ITEM 3**

7

8           MS. CICHETTI: Our next item on the agenda is  
9 Tax Program Matters, Nonappearance Adjudicatory,  
10 Item No. 3, Petition for reassessment of the 2023  
11 unitary value, Non-appearance Adjudicatory, CALNEV Pipe  
12 Line, LLC, SAU23-027.

13                   Contribution Disclosure forms are required  
14 pursuant to Government Code Section 15626.

15                   Board Proceedings has not received all  
16 Contribution Disclosure forms on this appeal from the  
17 parties, agents and participants. Not all Contribution  
18 Disclosure forms were filed.

19                   The Members noted that their records disclosed  
20 no contributions from these taxpayers, their agents, or  
21 their participants.

22                   All parties, agents and participants are on  
23 the memorandum provided to your office. Members must be  
24 mindful of the prohibition of ex parte communications  
25 for adjudicatory matters with any violation of the

1 prohibition being disclosed for the record.

2 This is a constitutional function, and this  
3 matter is being presented by Ms. Wilkman.

4 MS. WILKMAN: Good morning again, Chairman  
5 Vazquez and Honorable Members of the Board.

6 I, Sarah Wilkman, was the appeals attorney for  
7 the State Board of Equalization assigned to this case.

8 I have submitted a summary decision for CALNEV  
9 Pipe Line, LLC for your consideration.

10 In this case, petitioner has waived their  
11 appearance, and is requesting the Board decide this  
12 petition on the basis of the written record.

13 Petitioner has raised one primary issue in  
14 this petition, whether the basic capitalization rate  
15 must be increased.

16 Based on the written record and reflected in  
17 greater detail within the summary decision, petitioner  
18 has not met the burden of proof in this petition.

19 Accordingly, I recommend that the Board deny  
20 this petition, thereby affirming the 2023 Board-adopted  
21 unitary value.

22 I ask for the Board's adoption of my  
23 recommendation.

24 MR. VAZQUEZ: Seeing no hands.

25 And I'm assuming the Controller has no

1 questions on this?

2 MS. COHEN: Correct, no questions.

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

5 And it's been seconded by my Vice Chair.

6 Seeing no hands.

7 We don't have any written comments?

8 MS. CICHETTI: No written comments on this  
9 item, and I have no one in the audience present who  
10 wanted to make a comment on this item.

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

12 AT&T moderator, is there anyone on the line  
13 who would like to make a public comment regarding this  
14 item?

15 AT&T MODERATOR: Again, for public comments on  
16 the item, it's one, then zero on your phone.

17 And no one from the phone lines is looking to  
18 make a comment.

19 Please go ahead.

20 MS. CICHETTI: Thank you, moderator.

21 MR. VAZQUEZ: I think we have one question  
22 real quick.

23 MS. CICHETTI: Sure.

24 MR. VAZQUEZ: Member Gaines.

25 MR. GAINES: Just a question of clarification

1 in terms of determining tax.

2 The tax for this -- in this individual case,  
3 can you go over the criteria that's considered in order  
4 to determine the tax and valuation?

5 MS. WILKMAN: Member Gaines, the tax at issue  
6 is not actually a part of the petition process. It's  
7 sort of an outflow therefrom. But certainly a good  
8 question that I'm sure we'd be happy to follow up with  
9 you offline on.

10 MR. GAINES: All right. Thank you.

11 MS. WILKMAN: No problem.

12 MR. VAZQUEZ: All right. With that, I think  
13 we're ready for a vote.

14 MS. CICHETTI: I have a motion on the floor,  
15 Mr. -- presented by Mr. Vazquez, seconded by the  
16 Vice Chair Lieber, to adopt staff recommendation.

17 I'll take roll.

18 Chair Vazquez.

19 MR. VAZQUEZ: Aye.

20 MS. CICHETTI: Vice Chair Lieber.

21 MS. LIEBER: Aye.

22 MS. CICHETTI: Member Gaines.

23 MR. GAINES: Aye.

24 MS. CICHETTI: Member Schaefer.

25 MR. SCHAEFER: Aye.



1 MS. CICHETTI: Controller Cohen.

2 MS. COHEN: Aye.

3 MR. VAZQUEZ: So that's unanimous of all those  
4 present.

5

6 **ITEM 4**

7

8 MS. CICHETTI: Our next item on the agenda is  
9 Item No. 4, Tax Program Matters, Nonappearance Consent:  
10 Petition for reassessment of the 2023 unitary value,  
11 Nonappearance Consent; California Rural Service Area #1,  
12 Inc., dba U.S. Cellular.

13 Contribution Disclosure forms are not required  
14 pursuant to Government Code Section 15626.

15 This is a Constitutional Function.

16 This matter is being presented by Ms. Yim.

17 Ms. Yim is on Teams.

18 See if we could get her highlighted.

19 Thank you.

20 MS. YIM: Thank you.

21 Good morning, Chairman Vazquez and Honorable  
22 Members of the Board. I'm Sonya Yim, the appeals  
23 attorney for the State Board of Equalization assigned to  
24 this case.

25 I've submitted a summary decision for

1 California Rural Service Area #1 for your consideration.

2 Based on the written record and the agreement  
3 of the parties, and as reflected in greater detail  
4 within my summary decision, I recommend that the Board  
5 grant the petition in part consistent with SAPD's  
6 revised recommendation.

7 I ask for the Board's adoption of my  
8 recommendation.

9 MR. VAZQUEZ: Seeing no hands on this issue.

10 MR. GAINES: Motion to approve.

11 MR. VAZQUEZ: It's been moved by Member Gaines  
12 to approve, and I guess I'll second that.

13 We don't have any written comments on this  
14 one, do we?

15 MS. CICHETTI: I have no written comments, and  
16 I have no one in the audience who would like to make a  
17 comment.

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

19 AT&T moderator, is there anyone on the line  
20 who would like to make a public comment regarding this  
21 item?

22 AT&T MODERATOR: Again, for public comments on  
23 this item, please press one, then zero on your phone.

24 Again, one, then zero on the phone line to  
25 make a comment on the item.



1     Petition for reassessment and reallocation of the 2023  
2     unitary value, Nonappearance Consent; Vero Fiber  
3     Networks, LLC.

4             Contribution Disclosure forms not required  
5     pursuant to Government Code Section 15626.

6             This is a Constitutional Function, and this  
7     matter is being presented by Ms. Wilkman.

8             MS. WILKMAN:   Thank you.

9             Good morning again, Chairman Vazquez and  
10    Honorable Members of the Board.

11            I, Sarah Wilkman, the appeals attorney -- was  
12    the appeals attorney for the State Board of Equalization  
13    assigned to this case.

14            I have submitted a summary decision for  
15    Vero Fiber Networks, LLC for your consideration.

16            Based on the written record and the agreement  
17    of the parties that is reflected within that summary  
18    decision, I am recommending that the Board deny this  
19    petition with the understanding that the parties have  
20    agreed to engage in a limited-scope audit.

21            I ask for the Board's adoption of my  
22    recommendation.

23            MR. GAINES:   Motion to approve.

24            MR. VAZQUEZ:   It's been moved by  
25    Member Gaines.   I'll go ahead and second that.

1           Seeing no hands or comments, do we have any --  
2   let me check with the Controller.

3           Do we have any questions from the Controller?

4           MS. COHEN:  Hi.  No questions.  Thank you.

5           MR. VAZQUEZ:  Thank you.

6           MS. CICHETTI:  All right.  I have no written  
7   comments on this item, and no one in the audience who  
8   would like to make a comment.

9           AT&T moderator, is there anyone on the line  
10   who would like to make a public comment regarding this  
11   item?

12          AT&T MODERATOR:  Ladies and gentlemen, to make  
13   a comment on this item over the phone, please press one,  
14   then zero at this time, and an operator will gather your  
15   name and place you in the queue.

16          One, zero for comments.

17          Madam Chair, we have no comments queued up.

18          MS. CICHETTI:  Thank you.

19          I have a motion made by Mr. Gaines, seconded  
20   by Chair Vazquez to adopt the staff recommendation.

21          I'll take roll.

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: Controller Cohen.  
6 MS. COHEN: Aye.  
7 MR. VAZQUEZ: So that's unanimous of all those  
8 present.

9  
10 **ITEM 8**

11  
12 MS. CICHETTI: We're up to Item No. 8,  
13 Board Member Matters and Initiatives; 2024 Board Meeting  
14 Annual Agenda Workload Plan: Potential Issues Calendar.

15 Further discussion on proposed 2024 Board  
16 Meeting Workload Plan, identifying potential issues;  
17 roadmap for coming year.

18 This item is being presented by Mr. Vazquez.

19 MR. VAZQUEZ: Thank you, Ms. Cichetti.

20 Members, attached is a revised draft of the  
21 2024 Potential Issues Workload Plan for your review and  
22 input.

23 Two additional issues have been added:

24 One, that we review and provide our input for  
25 updating the Board Meeting Reference Manual, Pub. 311,

1 and, 2, that we review and consider approving a  
2 blueprint of low-income housing incentives based on the  
3 October 19th, 2023 Affordable Housing Work Group Hearing  
4 recommendations.

5           Regarding the Board Meeting Reference Manual,  
6 our prior Executive Director, Brenda Fleming, sent us  
7 the current draft of the Board Meeting Reference Manual  
8 on March the 5th, 2021, and asked that we provide our  
9 input and suggest changes, which my office did a few  
10 weeks later. And I think maybe Member Schaefer's did  
11 also, possibly regarding the Bagley-Keene issue.

12           Unfortunately, she and we were so busy  
13 implementing Prop. 19, that input -- that the input  
14 process for the manual was set aside, and the draft  
15 ended up being published.

16           So for the 2024, this is an important project  
17 for us, as we and the public rely on the manual for  
18 guidance in noticing and conducting our meetings.

19           It's my understanding that the Board  
20 Proceedings and the Legal Department are working on  
21 updates now. And once it's ready for our review, we  
22 will have time to provide our input and suggestions in a  
23 collaborative effort to ensure best practice in its  
24 development before we give our final approval regarding  
25 our review, and eventual approval of a blueprint for

1 low-income housing incentives from the October 19th  
2 Affordable Housing Work Group.

3           Once my office has a completed draft, I would  
4 like to submit it to the Board and the Executive  
5 Director for comments and suggestions, again, following  
6 best practices to ensure that we have a document we are  
7 proud to distribute to the participants, the  
8 Legislature, and the Governor.

9           Finally, I want to clarify once again that the  
10 goal of this potential -- Potential Issues Plan is  
11 simply to provide a general 2024 roadmap, not any  
12 assignments, to help us and the Executive Director and  
13 staff she designates to tentatively plan for significant  
14 matters that may need Board attention or may be worthy  
15 of presentations in an open forum of our meetings, and  
16 it is flexible enough to allow for realtime adjustments  
17 as unanticipated issues arise.

18           As indicated in the Governor's Policy, our  
19 goal is to fully inform our stakeholders, the public,  
20 through transparency and meaningful opportunities for  
21 their communication and engagement.

22           Members, do we have any input or comments as I  
23 intend to bring this back next month so we can make any  
24 further changes that may be needed?

25           And I know my Vice Chair might be a little



1     crippled on this, because she wasn't part of the  
2     original discussion.

3             But if you have some comments, I will turn to  
4     my Vice Chair.

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

6             Well, the most general comment that I have,  
7     and everything here looks really good and -- and worthy  
8     of the Board's review and potential action.

9             And at our last meeting we talked about the  
10    work plan coming back after December to add in some  
11    details about a potential work group on taxes and  
12    environmental challenges. And we have some reasons for  
13    bringing that up after December. So it seemed like the  
14    consensus of the Board at the last meeting was to bring  
15    this back after -- after December.

16            And -- and then secondarily, I'm not sure that  
17    I've gotten the -- I see now that there is a link, so --  
18    for the Board Meeting reference manual. So I'd like to  
19    have an opportunity.

20            I think I'm the only newbie up here who  
21    probably hasn't had exposure to that one, so --  
22    obviously on that score.

23            MR. VAZQUEZ: Any other comments or questions?

24            We're good?

25            With that --

1 MS. STOWERS: Chairman Vazquez.

2 I'm sorry. May I make a comment?

3 MR. VAZQUEZ: Yes. I'm sorry.

4 MS. STOWERS: Thank you.

5 Yvette Stowers, Executive Director.

6 I want to make a specific comment, and then in  
7 general. Let me go to the specific first.

8 On the current Proposed Plan, Item 14 is the  
9 Board Meeting Reference Manual. That is a publication  
10 that we do have. It is currently dated. It has some  
11 outdated information in it.

12 And as the Chairman said, Board Proceedings  
13 and Legal is in the process of updating that manual.

14 I am committed to providing the Board Members  
15 with the opportunity to provide input on what should be  
16 included in that manual.

17 You indicated that the prior Executive  
18 Director, Ms. Fleming, provided that same opportunity.  
19 What has not been clear to me, and not documented, is  
20 the input that was received from the various offices.  
21 It was not transferred over to me when I became the  
22 Executive Director.

23 And when the former Executive Director who  
24 became my consultant, she did not indicate to me that  
25 whatever input that was provided, that she had accepted

1     it.

2                 So with that being said, what I would like to  
3     do is send all Members a copy of the current Board  
4     Reference Manual. And you can see the information, and  
5     you can provide your input on what you would like to see  
6     change, and we can go from there.

7                 So that's Item 15.

8                 And this is very similar to Item 14.

9                 And I hate when I do my numbers backwards, but  
10     that's what I do.

11                The annual BOE report -- the annual report to  
12     the Governor. As you know, I generally provide you a  
13     report out in the spring on that report. We are also in  
14     the process of doing that report that would cover those  
15     items as they're identified in the Government Code.

16                I am open and would welcome your feedback on  
17     what you would like to have in that annual report.

18                So what I'll be doing in the near future is  
19     sending you a copy -- although you already have one.  
20     But sending you a copy of the current annual report so  
21     that you could use as a guideline, and then you can  
22     provide me feedback on what else you would like to be  
23     included, so we could move forward.

24                Now, I will admit that Item 14 and 15, I -- I  
25     did have some discussions with the Chairman's office on

1     where it should be placed on the agenda.  And it's just  
2     a question of where.  But I think we're all in agreement  
3     that every Board Member should have the opportunity to  
4     have feedback, input.

5             And then at the end of the day, the Board,  
6     especially when it comes to the Board Reference Manual,  
7     should be able to discuss it in a public forum and  
8     approve it.

9             So it may -- you might find this coming on the  
10    agenda in different locations.  But just know that I am  
11    committed to have your guys' input on these two items.

12            The other items more specific is the ones  
13    under the Executive Director's Report, Items 17 through  
14    21.  I am definitely committed to providing a report on  
15    the outlook for 2020-24.

16            But as I share with the Chairman's office, I  
17    highly recommend that this report out is done on an  
18    agency-wide basis, and not department by department.

19            And I say this because, first of all, each  
20    month, my team of senior managers, they come to you  
21    every month and they give you a report on what they  
22    accomplish.  So I -- I question whether or not they have  
23    to give you a report out on what they expect.

24            I also feel that this report out is a  
25    forward-looking report, and it really should be done on

1 an agency-wide basis. And mainly because when you look  
2 at how we operate, a lot of my management team, the  
3 Communication Chief, he's in support of the entire  
4 agency. Legislation Division Chief is in support of the  
5 entire agency.

6 So their priorities and challenges and goals  
7 are going to be priorities and challenges and goals of  
8 the entire agency.

9 And let's be frank, our main program is  
10 property tax.

11 So, again, I'm open to it, but I think it  
12 should be an agency-wide report. And something that I  
13 would like to present to the Board next year when I do  
14 the -- it would be more logical when I do the year-end  
15 review in what we accomplished in 2023, the following  
16 month, if not that same month, I should be presenting to  
17 you on the agency-wide basis, the priorities and goals  
18 for the agency.

19 And I feel that that is my responsibility to  
20 all five of you. And you guys should have that  
21 information in order to exercise your oversight over the  
22 agency.

23 So that's the specific items. In general, I  
24 am open to all these. I appreciate the Chairman taking  
25 the time to organize it so that we do have a roadmap of

1     what to look for in the future.

2             And I also appreciate that no dates are  
3     assigned to these different tasks. Because that  
4     provides me with the opportunity in general to plan out  
5     the workload for my staff, and also provides you guys  
6     the opportunity to plan out your workload if any of  
7     these items are going to end up being a Board Member  
8     initiative or Board Work Group item.

9             So, again, I do appreciate that flexibility  
10    and open to this plan, but with my two little caveats.

11            Thank you.

12            MR. VAZQUEZ: Thank you.

13            Any other comments or questions?

14            If not, then --

15            MR. GAINES: If I could. Yeah.

16            Just in terms of the -- this proposed Board  
17    Meeting agenda.

18            So can we -- with regard to the workload plan,  
19    are these things that we can amend as we move forward?

20            MR. VAZQUEZ: Oh, yeah. This is -- it's  
21    fluid. Remember, we started this -- I don't even  
22    remember, way back when Brenda was our Executive  
23    Director. And then Prop. 19 hit, and things just got  
24    put on hold.

25            MR. GAINES: Yeah. That's right.

1 MR. VAZQUEZ: Because we just zeroed in on it.

2 MR. GAINES: Yeah. Okay.

3 MR. VAZQUEZ: It was all hands on deck.

4 But this is -- I think it's something that in  
5 reviewing it back, it just kind of brings back -- and it  
6 actually -- a lot of it kind of grew out of -- remember,  
7 we actually did a retreat. Which I thought was pretty  
8 helpful back then. Because we were all new coming in in  
9 2018.

10 MR. GAINES: Right.

11 MR. VAZQUEZ: And I think it was real helpful  
12 when we had that brainstorm and discussion. And a lot  
13 of it came out of that. And I think some of these  
14 things might have been already accomplished.

15 So, you know, as you're going through this,  
16 feel free to, you know, either tweak or delete or say or  
17 recommend that, you know, maybe you don't need to  
18 continue on that path or on that issue.

19 And I know the Executive Director is going to  
20 be looking at it as well from her eyes, as well from  
21 staffing. And let's see if we can get this back on the  
22 front burner really.

23 MR. GAINES: Yeah, that's good.

24 MR. VAZQUEZ: Because at the end of the day,  
25 I'm hoping it will turn into a good roadmap for us going

1 into 2024 and 2025.

2 With that, we don't have any written comments  
3 on this, do we, or anybody who wants to speak on this?

4 MS. CICHETTI: Correct. I have no written  
5 comments on this item, and I have no one in the audience  
6 who wants to make a statement.

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

8 AT&T moderator, is there anyone on the line  
9 who would like to make a public comment regarding this  
10 item?

11 AT&T MODERATOR: For public comment by phone,  
12 press one, zero on your phone's keypad please.

13 At this time, we have no callers in queue.

14 MS. CICHETTI: Thank you.

15 MR. VAZQUEZ: With that, Ms. Cichetti, I guess  
16 we can go ahead and move on. I don't think there's any  
17 other action on this one at this point.

18

19 **ITEM 9**

20

21 MS. CICHETTI: I'm up to Item No 9.

22 MR. VAZQUEZ: Yes.

23 MS. CICHETTI: Board Member Matters and  
24 Initiatives: Workforce Planning Board Work Group Report  
25 and Syllabus. Board Work Group Participants, County



1 Assessors, State University and Community College  
2 Educators, State Agencies, BOE Executive Director and  
3 Stakeholders. Determine recommendations consistent with  
4 strategy.

5 We have two speakers, but I do not believe  
6 they are connected yet. But I will introduce them.

7 Honorable Vincent P. Kohee-- Kehoe -- sorry --  
8 Chair, California Assessors' Association, Education  
9 Committee and Mariposa County Assessor, and Joseph  
10 Vicente, Chief Appraiser, Training Division, speaking on  
11 behalf of Jeffrey Prang, Vice President, California  
12 Assessors' Association and LA County Assessor.

13 This item is being presented by Mr. Vazquez.

14 MR. VAZQUEZ: Thank you.

15 Members, attached to the memo I sent you is  
16 the Workforce Plan Syllabus, identifying the key issues  
17 and recommendations for your review -- for our review  
18 and discussion, and with the assessors who have agreed  
19 to join us today.

20 We tried to document the key input received  
21 from the assessors' college chancellors and educators,  
22 the Bureau of Real Estate Appraisers, and the BOE over  
23 the past three years.

24 We also tried to organize everyone's input  
25 regarding the challenges, the needs, the highlights and

1 recommendations and possible next steps.

2 Under the four key strategies adopted in the  
3 2020 comprehensive outline for the workforce work group  
4 report, I apologize if we omitted or misstated anything  
5 for not noting that some of the recommendations have  
6 already been accomplished.

7 With that, let me turn to my Cochair, Member  
8 Gaines, to see if he has any comments or suggestions.

9 MS. CICHETTI: Chair Vazquez, I apologize for  
10 interrupting you.

11 I received a notice from your staff that  
12 they'd like us to hold off on this item until we can get  
13 the speakers to come on.

14 MR. VAZQUEZ: Oh, we don't have -- okay.

15 MS. CICHETTI: And that won't be until after  
16 lunch. So, yes, if we could either -- we believe they  
17 won't be available until after the lunch hour at 1:00  
18 o'clock.

19 MR. VAZQUEZ: I guess because we ended a  
20 little bit earlier. All right. No problem.

21 MR. SCHAEFER: Chair, what do you mean by  
22 speakers? Are you talking about the people on page 7?

23 MR. VAZQUEZ: We have two -- well, we have --

24 MR. GAINES: Assessor Kehoe.

25 MR. VAZQUEZ: Assessor Kehoe, and then we also

1 have staff person Chief Appraiser from LA County, Jeff  
2 Prang's office.

3 MR. SCHAEFER: So we have two speakers?

4 MR. VAZQUEZ: Yes. And they were -- we  
5 originally thought closed session was going to go  
6 longer, so we anticipated or we gave them a cue that we  
7 would be having them speak a little bit later. And  
8 since we moved it up, I can see where there could be a  
9 conflict.

10 So rather than to continue this without their  
11 input, we'll just put it off till a little bit -- we'll  
12 do it after lunch.

13 With that, Ms. Cichetti --

14 MR. SCHAEFER: Is there any way to have stated  
15 this seven-page memo in maybe like four or five pages?  
16 Does it get proofread?

17 MR. VAZQUEZ: That's what you're going to do.

18 MR. SCHAEFER: Or did it come from ten pages  
19 down to seven?

20 MR. VAZQUEZ: That's your task.

21 Well, no, at the end of the -- I'm sorry --  
22 Vice Chair Schaefer.

23 I mean -- you got me saying Vice Chair  
24 Schaefer now.

25 MS. CICHETTI: I apologize.

1 MS. LIEBER: No, there's only one Mr. Schaefer  
2 around here. The original.

3 MR. SCHAEFER: Governor Brown taught us all  
4 that less is more.

5 MS. LIEBER: Well, I did have a question in  
6 understanding that we're going to take this up after  
7 lunch to have our valued guest speakers speak.

8 But I was wondering if the Chair and the  
9 Vice Chair of the Work Group might talk to us a little  
10 bit about how this is envisioned to move forward.  
11 Because I also was not entirely clear on that.

12 And I know that we've received so much  
13 information at the hearing in Santa Monica. But how  
14 does this all come together is my question?

15 MR. VAZQUEZ: Well, Member Gaines and I were  
16 working on this for some time. And one of the key  
17 issues that came up from some of the hearings prior to  
18 our hearing or the last one was introduced by folks from  
19 LA County staff, along with Jeff Prang.

20 And then we also had -- I think you had some  
21 assessors up from the north, if I'm not mistaken,  
22 Member Gaines.

23 And at the end of the day, as we were  
24 discussing this, we started something, but we didn't  
25 really complete it. And we were hoping now today, at

1     least with the two speakers we're going to have today,  
2     to hopefully come to some consensus, and to get your  
3     input as well.

4             Because you being new, and others that have  
5     been participating, and even our Deputy Controller is  
6     new on this issue as well. And I'm sure he might have  
7     some thoughts or ideas on this as we're moving forward.

8             We didn't want to, one, exclude your input,  
9     and then, two, hopefully, with your synergy and your  
10    comments and suggestions, we could make this a lot  
11    stronger document moving forward.

12            MS. LIEBER: Thank you.

13            MR. VAZQUEZ: But I don't know if Member  
14    Gaines wants to share anything.

15            MR. GAINES: Yeah. Just to add on, I think we  
16    are suffering from a hiring crisis really throughout the  
17    state, and maybe almost any area of the economy. But  
18    certainly as it relates to County Assessors in the Board  
19    of Equalization.

20            We've got a lot of folks that are retiring  
21    that are baby boomers. So what we want to do is take a  
22    look at -- identify what the challenges are on a more  
23    macro basis with County Assessors, but also for our  
24    agency, and identify ways that we might be able to  
25    improve our hiring process and provide incentives or

1 programs that would help solve this issue another time.

2 And so that was the goal. And we've got  
3 almost a finalized product here. And we'll get some  
4 more input today.

5 But I -- when I take a look at what we've done  
6 just internally at the BOE, we've had some very good  
7 success in reducing our numbers. But the challenges are  
8 very different depending on which County Assessor you're  
9 speaking to. And we heard many of the challenges that  
10 smaller counties are having just in terms of enough  
11 budget to hire folks.

12 So I think it's really been a forum that we've  
13 tried to provide with key points that we could act on in  
14 the future.

15 MR. VAZQUEZ: Vice Chair Lieber, go ahead.

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

17 That's very helpful. And as we look at the  
18 pieces of the plan, sort of develop a compensation and  
19 classification plan to submit to the Legislature that  
20 would happen over the next year, say.

21 MR. GAINES: Over time, yeah.

22 MR. SCHAEFER: Chair.

23 MR. VAZQUEZ: Member Schaefer, go ahead.

24 MR. SCHAEFER: Is there anybody here that  
25 would be inconvenienced or prejudiced by having them

1     come back who could speak to us now? I mean, you  
2     know --

3             MR. VAZQUEZ: They're not on the line.  
4     They're not available right now.

5             MR. SCHAEFER: Okay.

6             MR. VAZQUEZ: That's the issue. Otherwise --

7             MR. GAINES: I think we had it agendized for  
8     later today. So --

9             MR. VAZQUEZ: They had it on their schedule.

10            MR. SCHAEFER: All right.

11            MR. VAZQUEZ: With that, Ms. Cichetti, before  
12     we get to the end of the day here, let's continue.

13            MS. CICHETTI: Just for the record, I'm going  
14     to say that Item 9 will be taken up after lunch today to  
15     accommodate the speakers that are going to be presenting  
16     with the Chair.

17

18                                **ITEM 10**

19

20            MS. CICHETTI: So that gets us to Item No. 10,  
21     Board Member Matters and Initiatives: Governance Policy  
22     Annual Review and Updates. Discussion on suggested  
23     updates and possible action as appropriate.

24            This item is being presented by Mr. Vazquez.

25            MR. VAZQUEZ: Okay. Members, I submitted for

1 your consideration our three sections of the proposed  
2 changes that provide clarifying language or additions  
3 relevant to functional best practices in governance  
4 policies.

5 First, our edits to Section 7, paragraph H,  
6 the Board Work Group Policy and Charter, pages 11 and  
7 12, to reflect present practices that have proven to be  
8 affective.

9 The two most significant are:

10 No. 1, adding another Work Group purpose.  
11 That it's a structure for conducting open public forums  
12 to discuss and examine complex and emerging issues  
13 relevant to the Board's leadership and public policy  
14 problem-solving related to our tax administration  
15 programs. While at the same time preserving the  
16 interested parties process conducted for proposed  
17 regulatory changes or rulemaking, in which the full  
18 Board does not participate.

19 And, No. 2, stating that in performing the  
20 workload, the Work Group Chair and Cochair and their  
21 staff do the work, prepare the agendas, supporting  
22 materials, the minutes and reports, and invite  
23 participants, including the Executive Director or her  
24 designee.

25 Second, our proposed additions to Section



1 No. 10, the rule of the -- the role of the  
2 Executive Director on page 16 to clarify two key points.

3 One, the first is the Executive Director's  
4 role is one of policy implementation. Under the  
5 resolution confirming powers, the Executive Director  
6 performs all acts and things required by law and Board,  
7 which means that the Executive Director embraces and  
8 respects the Board's policies and carries them out.

9 Second, the Executive Director and the Board  
10 rules are supportive of each other, serving as one  
11 agency under the Constitution with one mission.

12 And conferring powers on the Executive  
13 Director, we both understand the Board of Equalization  
14 is one agency under the State Constitution with the  
15 Board and the Executive Director functioning together in  
16 collaborative roles with the elected Members and  
17 dedicated -- and dedicated to the focus on setting  
18 statewide policy and making judgments on behalf of the  
19 people, and with the Executive Director dedicated to the  
20 focuses on implementing the Board's policies and  
21 delivering of services.

22 And, third, our proposed additions to  
23 Section 9, letter F, communications with the Executive  
24 Director's designated staff and assistance in responding  
25 to inquiries and correspondence with other staff

1     communications on page 16.

2             First, the Board Members and other staff  
3     remain committed to the communications protocol in  
4     Operations Memo 0001, attached, whenever we or our staff  
5     have specific questions or correspondence regarding  
6     workload assignments or questions for the Executive  
7     Director or the Executive Management Team.

8             And, second, however, we also need to include  
9     a communications policy for informal, non-work-related  
10    or social conversations with the Executive Director or  
11    the Executive Management Team and their staff.

12            No employee should be afraid to talk to the  
13    Board Member, nor any Member of the their staff be  
14    fearful of taking -- or talking to the employee.

15            This proposal is for communication policy that  
16    requires mutual respect for the qualities, experiences  
17    and roles of each person, and seeks to ensure that  
18    individuals of all backgrounds, abilities, perspectives  
19    have an equal opportunity to belong, achieve, and  
20    contribute.

21            In this way, we strengthen our organization  
22    and take it to the next level by inspiring innovative  
23    solutions that further our mission.

24            And I state that only because I know when I  
25    was the Mayor in a city like Santa Monica, I didn't

1 realize our city manager, which I guess would be the  
2 same role as our Executive Director, they always had  
3 this fear they put in the employees that they're not  
4 allowed to talk to us. And I'm not talking about policy  
5 issues. I'm talking more about communication.

6 And so I was hoping this would somewhat  
7 clarify it in the Governance Policy. Because I know we  
8 can't, obviously, get into issues. We don't want to get  
9 into the micromanage issue, which we've discussed.

10 You know, our role is more to set policy. But  
11 I also wanted to make sure that we made it clear that  
12 staff shouldn't be fearful of communicating, whether  
13 it's on their hobbies or whatever it might be that's not  
14 related to Board policies, for example. And I just  
15 throw that out there as one example.

16 Yes, Vice Chair Lieber.

17 MS. LIEBER: Thank you.

18 I had some questions. And I definitely am  
19 eager at some point to get into the meat of it and the  
20 text that's been put forward.

21 So on Thursday, the day before the holiday, I  
22 got three iterations of the policy coming forward to me.  
23 And the last one that I got was the only one that came  
24 to me from Board Proceedings was at 4:21. And then I  
25 got an e-mail at 6:21 with the draft that's stamped

1 "confidential."

2 And I'm a little bit concerned about something  
3 as important as the Governance Policy, that it's --  
4 there still is not a solid draft on the website as of  
5 9:30 this morning.

6 And so has the public had a chance to see  
7 this?

8 MS. STOWERS: Thank you, Vice Chair Lieber.

9 The Governance Counsel is coming up to perhaps  
10 answer some of those questions.

11 MS. HIMOVITZ: Julia Himovitz on behalf of the  
12 Legal Department.

13 So before you today is a discussion of changes  
14 to the Governance Policy, which was properly agendized  
15 by the Chairman and his office.

16 The materials did come somewhat late, and have  
17 not been posted to the PAN. But I believe the -- so two  
18 things:

19 The proposal before you is to allow for the  
20 Board, as a group, to have a discussion regarding  
21 changes. The changes I believe that are before you are  
22 to start a discussion. And nothing has -- no action has  
23 occurred by the consensus of the Board to make any of  
24 these changes.

25 The Board Proceedings Division has a protocol

1 for getting materials before the public and before the  
2 Board Members. And so because it did come in rather  
3 late in the timeline, it was not able to be posted to  
4 PAN, but will be posted.

5 This discussion is also scheduled, I believe,  
6 to continue into the future. And as I've discussed  
7 before, you guys can change your Governance Policy at  
8 any time.

9 So in terms of what's been provided to the  
10 public, the current Governance Policy is up on the  
11 website, and the public does have access to that.

12 The changes that are being proposed are simply  
13 here for discussion, is my understanding, and allows the  
14 discussion to continue into the next month.

15 The public has not had an opportunity, I  
16 believe, to review these changes in particular, other  
17 than what the Chairman has described now.

18 But, again, it's an ongoing discussion that's  
19 also agendized for the future months -- or month.

20 MS. LIEBER: If I may continue with another  
21 question. Has the Legal Department reviewed these  
22 proposed changes?

23 Because it includes taking out language  
24 relevant to AB 102, which is state law, and other  
25 changes.

1           And I'm just -- I'm kind of trying to find my  
2     way. Because, you know, I tend to be a real literalist  
3     about public access. And so something that isn't  
4     publicly available, I'm concerned about getting into the  
5     meat of it, which is substantial.

6           MS. HIMOVITZ: Thank you for that question.

7           So Legal has not had an opportunity to provide  
8     a thorough review or feedback to the Chairman, as I  
9     said. And I did express that to their office as well,  
10    that this is being put forward to open the discussion,  
11    and no thorough review by Legal has occurred or feedback  
12    provided.

13          There's -- Legal has not approved or not  
14    approved anything that's being presented at this time.

15          MS. LIEBER: So I don't know if it would be an  
16    order for me to request that we carry this over to next  
17    month, so that we could have the staff review that's  
18    normally done, and the public posting that's normally  
19    done.

20          Personally, that's very, very important to me.  
21    That, you know, the advocacy community, the Legislature,  
22    all the parties that are interested have -- including  
23    just normal taxpayers have a chance to see it.

24          And so I'd like to make that request that we  
25    continue it over, if that's an order.

1           MR. VAZQUEZ: That was the intent. Because we  
2   knew, you know, most of you are looking at this,  
3   especially some of these changes, for the first time.

4           MS. LIEBER: Yeah, very much so.

5           MS. CICHETTI: Is that a motion, Ms. Lieber?

6           MS. HIMOVITZ: Excuse me. I'm not sure that a  
7   motion is needed. I don't believe that a motion has  
8   been made to approve or not approve any of the changes.

9           But the goal was to avoid any Bagley-Keene  
10   violations or anything like that. It was coming from  
11   the Chairman to be put before you to start the  
12   conversation and the dialogue. That was my  
13   understanding.

14           If it's the will of the Board to continue this  
15   discussion, or should anybody else like to throw in  
16   their changes or concerns or anything like that, that's  
17   all -- this is also an appropriate forum for that to  
18   take place now.

19           Because, again, you want to avoid any  
20   Bagley-Keene violations, which was why it was being  
21   presented in this way.

22           But certainly it is, I believe, already  
23   agendized for December, or you could decide as a group  
24   to move that forward as well.

25           MS. LIEBER: And with the indulgence of my

1 colleagues here, I'd really like to ask that we do that.  
2 Because I think that giving it an extra month to  
3 ventilate, so that we can absorb the later changes. I  
4 got an e-mail from Ms. Cazadd saying that there were  
5 changes to the changes.

6 And so I'd like to be able to look at a solid  
7 draft and see what questions, thoughts, reactions I  
8 have. And that way that our constituents could  
9 understand what's being proposed as well.

10 MR. VAZQUEZ: And by all means, feel free.

11 You know, I know you had suggestions awhile  
12 back. And if you rethought those, or there's something  
13 else, by all means, you know, share them. So hopefully  
14 next month we all are looking at hopefully a document  
15 that we may tweak or maybe not.

16 MS. LIEBER: Thank you.

17 MR. VAZQUEZ: Yes, Deputy Controller.

18 And then Member Gaines.

19 MR. EMRAN: Thank you, Chairman.

20 I just had one question.

21 You said Legal is going to look at it. Is it  
22 just a sign off, or are you going to provide your own  
23 analysis of what can particularly be in it or not in it?

24 MS. HIMOVITZ: So typically Legal would review  
25 for the legality of what's being proposed or changes



1       being made.

2               It is the Board's Governance Policy, so we can  
3       certainly make recommendations or suggestions in terms  
4       of what the law states. But I'm not sure that it's  
5       entirely appropriate for Legal to sign off on the  
6       Board's Governance Policy, other than to advise on what  
7       is or is not legal.

8               MR. VAZQUEZ: Legal.

9               MS. HIMOVITZ: Yeah. Pursuant to the law.

10              MR. VAZQUEZ: Right.

11              MR. EMRAN: I just want to be on the lookout  
12       for any further correspondence as we digest this as  
13       well.

14              Thank you.

15              MS. STOWERS: Excuse me.

16              Deputy Controller Emran, Yvette Stowers here.

17              So I think, hearing what you're saying -- and  
18       I'm not sure if counsel was clear -- when they do have  
19       the opportunity to review this document, like we often  
20       do with any document that's presented by a Member, the  
21       initial legal advice is going to go to the Member's  
22       office who prepared it.

23              I'm not sure if you're looking for the Legal  
24       team to provide their advice to the entire Board.

25              MR. EMRAN: I'm just more asking for the

1 process of how it's going to play out. I understand the  
2 submission may not have been in or out of your timeline,  
3 so what further steps are going to be needed in order  
4 for us to flush this out and be ready to make a vote in  
5 December?

6 MS. HIMOVITZ: So I just want to take a step  
7 back. In terms of how we've done this in the past --  
8 excuse me -- different Members have submitted changes in  
9 request to Board Proceedings, pursuant to our  
10 communications protocol. And Board Proceedings will  
11 then distribute accordingly.

12 Legal, or the appropriate divisions, would  
13 review again for legality and provide that feedback back  
14 to that office.

15 If that were to come before us in the open  
16 meeting, we can comment in that regard at that time.  
17 But I think what you were suggesting is that, or stating  
18 is that we would provide the comment back to that  
19 Member's office in terms of the analysis.

20 MR. EMRAN: Understood. Thank you.

21 It's the Controller's wish that this have some  
22 type of action taken in December too. So however the  
23 process is, I would appreciate that.

24 Thank you.

25 MR. VAZQUEZ: That's my goal.

1           But obviously at the end of the day, it's  
2 going to be -- I need feedback to make sure we're all in  
3 concert with it, or at least agreed to whatever changes  
4 we choose to make.

5           But I think Vice Chair Lieber had a question.

6           And then I know Member Gaines had one.

7           MS. LIEBER: Thank you, Mr. Chair. Just one  
8 more.

9           I think what's most important for me to get  
10 vis-a-vis Legal is some of the language as it relates to  
11 Bagley-Keene. Because I think the cutting out  
12 references to AB 102 could be a political problem that  
13 we have to deal with members of the Legislature on.

14           And so because AB 102 is now state law, even  
15 if we excise it from our Governance Policy, it still  
16 exists as law.

17           But to the extent that we're trying to go in a  
18 different direction in terms of communications than  
19 Bagley-Keene, that's an issue that's important to me.

20           If there are currently bright lines around  
21 communications between Members, between Members and  
22 staff, and we want to say through the Governance Policy  
23 that we want to soften those lines and allow for  
24 something that's in a different direction than  
25 Bagley-Keene, that raises concerns for me.

1           Because it's no longer, at that point, an  
2       omission from the Governance Policy, it's an affirmative  
3       statement of a position that's contrary, or that might  
4       be contrary to Bagley-Keene.

5           And so I'd really like to get that input from  
6       Legal before we wander into those types of areas. So if  
7       we can have it go to all the offices, so that we can all  
8       get an opportunity to look at that, I think it would be  
9       very beneficial.

10           MR. GAINES: If I could just --

11           MR. VAZQUEZ: Member Gaines, go ahead.

12           MR. GAINES: -- weigh in.

13           I agree with the comments that have been made.

14           And I'm wondering, you know, when I've used an  
15       attorney in the past on any amendments or edits to a  
16       document, they'll present my -- the attorney will  
17       present in such a way that they'll show the existing  
18       language, and then the proposed change in a different  
19       color ink. And then in another color ink, what was the  
20       old verbiage.

21           And that would be very helpful. Also with an  
22       explanation by Legal of what we're doing and what the  
23       intention is.

24           Now, I -- I'm just going to need to have  
25       clarity in terms of -- because my natural default would

1 be to retain what we have. It's just my conservative  
2 nature. Why are we changing something?

3 Okay. So if we're changing something, then  
4 what is the explanation as to why we're doing that? And  
5 I'm just going to need clarity through that process.

6 And I don't know how we do that. I don't know  
7 if we could even do it in December. But I'm open. I'm  
8 open to all of this. It's a matter of getting what I  
9 feel like is the proper analysis in order to move  
10 forward.

11 MS. HIMOVITZ: So I want to address a couple  
12 of things that are coming forward.

13 One, these changes have not been put forward  
14 by the Legal Department here. These are suggested edits  
15 from the Chairman, which were -- which was discussed at  
16 the prior meeting to bring them forward at this meeting.

17 I believe when we made prior edits, we had the  
18 Members submit them to Board Proceedings. And I don't  
19 want to speak out of turn, but I believe we compiled  
20 them in such a way to avoid Bagley-Keene violations.  
21 Because that is something that we're also very cautious  
22 of as a Legal Department in a public agency here.

23 But we can certainly figure out a way to  
24 review changes and provide the feedback. And I can work  
25 with the Executive Director on that.

1           But I do want to be clear, that these are not  
2   Legal's recommended edits or changes. These have been  
3   put forward by the Chairman's office as proposals and a  
4   starting point for your discussion.

5           MR. GAINES: Sure. And I understand that.

6           MS. HIMOVITZ: Yeah.

7           MR. GAINES: And that's fine. I have no  
8   problem with it. I'm open to it. But I will rely on  
9   your advice in terms of like if we're deviating from AB  
10   102, I want to know that. And is that an area that we  
11   have some flexibility in or not.

12           And Bagley-Keene would be another area, too,  
13   that I want to make sure that we're --

14           MS. HIMOVITZ: Certainly the Legal Department  
15   always advises on Bagley-Keene, also on the Government  
16   Code.

17           MR. GAINES: Okay.

18           MS. HIMOVITZ: So that is always feedback that  
19   we do provide. So that's -- yeah.

20           MS. STOWERS: Excuse me.

21           Yvette Stowers.

22           Thank you, Julia.

23           I hear what you guys are saying, that you  
24   really want to hear from Legal about the proposed  
25   changes.

1           And although I said on the record that we will  
2   be giving advice to the author, the Chairman's office on  
3   our advice, but perhaps a path forward is for us to --  
4   or you guys give me an assignment to review this  
5   document in detail and provide their comments, and then  
6   have their comments presented back to the Board, either  
7   via e-mail, a confidential e-mail, or placed back on the  
8   agenda for the public to see.

9           And I put one or the other, because I don't  
10   know if Legal is giving advice. If it's Legal advice,  
11   it probably is confidential.

12           MS. HIMOVITZ: Correct. Attorney-client  
13   privilege communication.

14           MS. STOWERS: Yeah. So --

15           MR. VAZQUEZ: Vice Chair I think has a comment  
16   on that.

17           MS. LIEBER: Yes.

18           I think my preference would be rather than  
19   requesting that the Executive Director develop  
20   information in that way, that we see -- that we simply  
21   continue the item and see what contribution Legal does  
22   have to it.

23           There may be no comments in many areas, but  
24   then there could be another area that's highlighted.  
25   So maybe a short memo from Legal or something like that.

1           And then we would have the time in between now  
2   and the December or the January meeting to ventilate it,  
3   and to have the public be able to gain access to the  
4   proposal.

5           And I wasn't totally sure why the latest  
6   iteration was stamped confidential. So, you know, I  
7   think that we just need to have the time to open the  
8   process more.

9           MS. STOWERS: Yeah, I understand.

10          Thank you, Vice Chair Lieber.

11          The copy that we presented to you on the dais,  
12   is that stamped confidential? It is?

13          MS. LIEBER: Yes, it is.

14          MS. STOWERS: Oh.

15          MR. GAINES: What's in our -- in our binder is  
16   not. And I'm assuming, are these two different  
17   versions?

18          MS. STOWERS: Yeah. I can see the confusion  
19   there.

20          MR. GAINES: Because I haven't found -- I  
21   don't know where the differences are.

22          MS. STOWERS: I can see the confusion. I  
23   think it goes back to the late submission and the  
24   Chair's office's desire to get the information to the  
25   Board Members. And I think that was their main goal.



1           It's the same version, but they -- the  
2   confidential watermark was not removed when it was  
3   printed.

4           And as we were dealing with this Thursday  
5   before the holiday, I believe that the Chair's office  
6   indicated --

7           MS. TAYLOR: They wanted it removed.

8           MS. STOWERS: Thank you. It's been a long  
9   week already.

10          They wanted the watermark removed, but needed  
11   assistance in that.

12          MR. VAZQUEZ: Members, Member Schaefer has  
13   been patiently waiting to give his input.

14          MR. SCHAEFER: Well, I'm just not happy. I  
15   see the disarray of what we're doing here.

16          We couldn't even get a quorum together to have  
17   a closed session.

18          I'm very unhappy to see "confidential." You  
19   know the problems that former President Trump, and I'm  
20   not carrying any water for him, is getting in with the  
21   public and the law for having "confidential" or  
22   different types of stuff from the government service in  
23   his home.

24          And if I take this home on the plane tonight,  
25   is the CIA or somebody going to wonder why I'm doing it?

1           I would like a rule that we just don't use  
2   "confidential" on any document, unless it's really  
3   confidential. Unless there's a threat of criminal  
4   misconduct or something. If national security is  
5   involved, which it isn't.

6           We're elected here to oversee the work of  
7   58 County Assessors. We expect someone else to come up  
8   with problems and bring it to us. And where there's  
9   uncertainty, we bring truth to power.

10          I look at this whole Work Group as just a --  
11   our Chair is realizing he only has three more years to  
12   serve the public, and you want to make your mark in this  
13   world, so when you expire, they'll remember you for  
14   something. And this is not it.

15          I don't think the whole idea of Work Group has  
16   any business in what we're doing. I get up at 5:00  
17   o'clock in the morning. Probably the only person here  
18   who does that. To come up here and debate these issues.  
19   And I look forward to a closed session, so we can beat  
20   up on each other in private. And we can't even get  
21   three out of five.

22          I bet you I'm the only person in this -- I  
23   don't think there's anybody in this room that doesn't  
24   work for the State of California. This is just an  
25   in-house group.

1           I don't like the word "confidential" on this  
2 material. I don't like the whole idea of Work Groups.  
3 I think you're springing these seven-page letters on us,  
4 and we really don't understand.

5           I mean, the law doesn't require we have a  
6 doctorate degree in law to serve. It's supposed to be  
7 common people up here. And I don't think ten out of ten  
8 common people off the streets would have a clue what  
9 you're talking about.

10           I have more education than most of you folks,  
11 and I am a lawyer, and I am fighting constitutional  
12 offices in the courts right now. And even I'm sort of  
13 confused about this. So if I'm confused, I am sure that  
14 most of you out here are, too.

15           So I just want to say that I'm not at all  
16 happy with what's going on. I think we're -- the Chair  
17 is issuing statements that everybody else is afraid of,  
18 because you're the Chair. If they were issued by me,  
19 they would be ignored. But I'm not the Chair.

20           I suggest you let me issue some stuff, so they  
21 can ignore it if they want to.

22           Thank you.

23           MR. VAZQUEZ: Anyway, so what's our next item  
24 here do we have on this?

25           MS. HIMOVITZ: So is the consensus of the

1 Board to bring this back next month with --

2 MR. VAZQUEZ: I think so.

3 MS. HIMOVITZ: -- with feedback?

4 MR. VAZQUEZ: Oh, Deputy Controller, yes.

5 MR. EMRAN: Yes. I just had a few clarifying  
6 questions about the process.

7 So within the next day or so, this is going to  
8 be open and released to the public for them to view, and  
9 then there's going to be a confidential -- or a legal  
10 memo that's going to be sent to the Board Members, and  
11 then there's going to be a presentation at the next  
12 Board Meeting? Is that what I'm getting from here?

13 MR. VAZQUEZ: Well, I'm hoping that this --  
14 you know, first of all, I think the staff, and  
15 especially the Legal Department mentioned already that  
16 they just didn't have enough time to get into this.

17 So hopefully between now and December,  
18 hopefully a lot sooner than that, they'll have their  
19 input, their revisions to get it back, and then  
20 hopefully you all have a chance to look at it yourself,  
21 and anything that you may come up with that you might  
22 think might be helpful for our governance.

23 Like, you know, I think it was mentioned  
24 earlier, this is something we can bring up any agenda.  
25 If there's something that comes up two months from now,

1 and you think, you know what, you should have included  
2 X, Y and Z, it's a document that could be constantly  
3 changed. It's not like it has to happen annually or  
4 quarterly. It can happen every month if you come up  
5 with something.

6 I think at the end of the day, I'm hoping it  
7 gives us some guidance in terms of our governance, at  
8 the end of the day.

9 And I think some people were mentioning some  
10 good points in terms of AB 102. And personally I think  
11 we need to push that as much as we can, because I'm real  
12 frustrated with AB 102.

13 Because I have a lot of folks, especially in  
14 the business community that are telling me that we  
15 should be doing more to help the taxpayer. And  
16 sometimes we feel like -- or at least I feel like we're  
17 handcuffed because of it.

18 So I'm hoping with our Legal folks we can come  
19 up with some language or some direction that would help  
20 us in our respective districts to hopefully provide a  
21 better service for our constituents.

22 MR. EMRAN: Yes. Thank you for the  
23 clarification, Chairman. I'll be looking forward to  
24 December's meeting.

25 Thank you.

1 MR. VAZQUEZ: Vice Chair Lieber.

2 MS. LIEBER: I just -- I think the Deputy  
3 Controller just answered my question.

4 I would be okay with December or January.  
5 I'd love to allow the Chair's staff to take the time to  
6 make sure that the current confidential draft that came  
7 out at 6:30 on Thursday night is what they want to put  
8 forward. Because I think there were some sentence  
9 fragments and things in there. So I want to make sure  
10 that they have the time to go through and make sure that  
11 that's the product that they want to put forward.

12 So I'm -- I don't know how the Controller, if  
13 she feels like she wants to see it in December. I  
14 personally am okay with December or January. But I just  
15 want to make sure that there's time for the Chair's  
16 staff to kind of get it in the form that they want it.

17 And then for the professional staff to Legal  
18 to take a look at it and advise us on any questions that  
19 there's, you know, a mechanical issue with in terms of  
20 the law, and then have it come back to us and allow  
21 enough time for it to be publicly posted as well.

22 So I'm okay with December or January.

23 MR. VAZQUEZ: How does the rest of the Board  
24 feel?

25 MR. GAINES: I would agree with those

1       comments. And let's dig into it.

2               MR. VAZQUEZ: I'm seeing nods. And I think  
3       people are comfortable with it.

4               MR. EMRAN: I think that's a very agreeable  
5       timeline. It's just the one concern, starting the new  
6       year, to have the document fully vetted out. But we're  
7       all still going to be here in 2024 as well, so I think  
8       that's a workable timeline.

9               Thank you, Vice Chair.

10              MS. STOWERS: I think that's a reasonable  
11       timeline, December or January.

12              Vice Chair Lieber did raise a point that, you  
13       know, again, because, all due respect to Chairman's  
14       staff, they were trying -- they had a lot to do last  
15       week. So perhaps they didn't have the opportunity to do  
16       the qualitative review they would normally do.

17              So let's provide -- with your permission, sir,  
18       let's hold on posting it, and give the Chairman's office  
19       an opportunity to make sure that this is the product --  
20       this is the final product.

21              And then once we have their final product,  
22       again, with your permission, sir, we would go ahead and  
23       post it on the agenda. But we'll be posting it for the  
24       December meeting.

25              And nine days. That's my key point here. We

1       have nine working days before the next PAN is posted.

2               MR. VAZQUEZ:   That's right.   We moved it

3       because of the holidays.

4               MS. STOWERS:   Yes.   So we have nine working

5       days.   Nine working days, everybody.   So we have a lot

6       to do between now and then.

7               So let's see if we can make sure we have the

8       final, final, final product.   And then of course Board

9       Proceedings have to do their part to make sure it's ADA

10       compliant.

11              Nine working days.

12              MR. GAINES:   Through the Chair.

13              MR. VAZQUEZ:   Yes, Member Gaines.

14              MR. GAINES:   If I could, to the Executive

15       Director.

16              So can we have this analysis done within that

17       nine working day period?

18              MS. STOWERS:   I'm nudging her over here and

19       asking her.

20              MR. VAZQUEZ:   She's nodding her head.

21              MS. STOWERS:   She's not going to be able to

22       complete the analysis in nine working days.

23              MR. VAZQUEZ:   I thought she was superwoman.

24              MS. STOWERS:   I thought she was superwoman

25       too.   But she is rank and file, and she has other



1 commitments that she has to do with her workload.

2 But she will, and the rest of the Legal team  
3 will review the document as soon as possible.

4 MR. GAINES: So what can we expect? What  
5 would be a realistic timeline?

6 MS. HIMOVITZ: So if I may, So I've heard  
7 multiple statements, and I want to be clear, is the idea  
8 that the Chairman's office is going to review their  
9 document to determine if there are any changes that they  
10 wish to make prior to submitting back to staff, or -- so  
11 that's my one question.

12 The other question -- it's not a question, so  
13 much as a statement. My review will consist of what is  
14 legal, not making recommendations for proposed changes,  
15 as this is not our document. This is your document.

16 So any changes that come before me, the review  
17 is simply that, "this is legal," or "this is not legal,"  
18 or, you know, lawyers enjoy saying "it depends." So I  
19 would say that those are the caveats there.

20 But I want to be clear that I'm not  
21 recommending language. I'm doing a legal analysis in  
22 that realm, or our staff is I should say.

23 MR. VAZQUEZ: That's understood by our office.

24 MR. GAINES: That's what we're used to in the  
25 Legislature. We get a leg. analysis of every bill that

1 moves through. And that's kind of what I'm -- you know,  
2 if you could provide that, that would be helpful.

3 MS. HIMOVITZ: If the Executive Director, if  
4 that is -- if that's the direction, the consensus of the  
5 Board and the direction that comes down, we'll do our  
6 best to do that.

7 MR. VAZQUEZ: And Vice Chair, I guess, wants  
8 to weigh in at the end here.

9 MS. LIEBER: I'm wondering now as we're  
10 talking about it and there's nine days left, if we want  
11 to get it sufficiently and ADA compliantly posted, and I  
12 wonder if it might be better to have it for January?

13 I know that there is an enormous workload on  
14 the part of staff, not on the part of the Board, for the  
15 December meeting. And I do want the Chair's office to  
16 be able to have a cut on it. Because I know they were  
17 very much, you know, going through meetings and still  
18 doing drafting, you know, at night on Thursday.

19 MS. HIMOVITZ: Certainly.

20 I would also just note that similar to this  
21 month's meeting, it is following somewhat earlier than  
22 normal, that the December meeting is also going to have  
23 a shorter timeline given the holidays that occur in  
24 November and December. And so factoring that in as  
25 well.

1 MS. STOWERS: In addition to state-assessed  
2 appeals. So I understand -- I'm sorry.

3 Yvette Stowers.

4 MR. VAZQUEZ: Oh, go ahead.

5 MS. STOWERS: I understand the desire,  
6 especially from the Controller's office, to have this  
7 action taken up in December. I get that.

8 But, again, as the Chairman has said, the  
9 Board's Governance is a living document that's subject  
10 to change whenever the Board so desire.

11 So I'm just thinking and being realistic of  
12 what we're now looking at, and the proposals that are  
13 being submitted. And I understand it may not be that  
14 easy to follow unless you have a copy of the actual  
15 Governance document before you.

16 And I do want my Legal team to have an  
17 opportunity to look at it. And if there are any  
18 concerns -- and I can't say that there are right now.  
19 But if there are any concerns, I do want them to be able  
20 to flush those out and share with the entire Board.

21 So in the long way of saying, I think to be  
22 realistic, this is something that we should probably  
23 take up in January.

24 Again, it's a living document.

25 MR. VAZQUEZ: Deputy Controller.

1 MR. EMRAN: I understand.

2 Thank you, Chairman.

3 Thank you for the clarification.

4 Are we comfortable with at least bringing it  
5 back in December just in case any of the Members have  
6 any additions they want to make?

7 And then as we go through the process, we can  
8 maybe check in in December, and then move towards more  
9 of a final -- final lap in January. Even if we just do  
10 a quick check in, and be like, "Hey, this is the  
11 progress." Get an update.

12 MR. VAZQUEZ: I don't think there's a problem  
13 to have it posted as kind of like an update of where  
14 we're at.

15 MR. EMRAN: Yes. Yes. Just as we work  
16 through this process.

17 MR. VAZQUEZ: Because this way, hopefully, you  
18 know, you folks have a chance to look through it and  
19 come up with any suggestions. And we could keep adding  
20 to it, and then hopefully make the final decision in  
21 January.

22 MR. EMRAN: I'm comfortable with that.

23 MR. VAZQUEZ: Yeah. So it'd be like phase one  
24 in December, and then hopefully the final in January.

25 MR. SCHAEFER: Chair.

1 MR. VAZQUEZ: Yes. Mr. Schaefer.

2 MR. SCHAEFER: I don't really want to see  
3 "confidential" on anything. I want to know --

4 MR. VAZQUEZ: I think we got that. We heard  
5 that earlier. I think we're good.

6 MR. SCHAEFER: And anything I want to take  
7 home, I can share it with the neighbors, and the economy  
8 is not going to collapse.

9 And also I want staff to know that when  
10 something comes out from your office signed Chairman,  
11 that doesn't mean we're all in agreement with it. We  
12 may not know really understand it. We may be fighting  
13 among ourselves. As we could -- you could see. We  
14 couldn't even get a quorum today.

15 I just don't want the Chair's PAN to be  
16 scaring the bejesus out of people that he writes to.

17 MS. HIMOVITZ: If I may.

18 MR. VAZQUEZ: Go ahead.

19 MS. HIMOVITZ: We're currently talking about  
20 the Governance Policy. And so my recommendation is that  
21 we --

22 MR. VAZQUEZ: Stay focused.

23 MS. HIMOVITZ: -- stay focused on the  
24 Governance Policy at this time.

25 MR. SCHAEFER: Okay. I want you to know that

1 we're all interested in trying to do a good job up here.  
2 And I --

3 MS. HIMOVITZ: That's evident, sir.

4 MR. VAZQUEZ: That's well-noted.

5 MR. SCHAEFER: I want to moderate what we  
6 impose upon our staff and our audience, and what we  
7 impose upon ourselves too. You know, we have to take  
8 better care of ourselves. All right.

9 MR. VAZQUEZ: Thank you. Okay.  
10 So anything else on the Governance before we  
11 move on?

12 I think --

13 MR. EMRAN: Good discussion. Thank you.

14 MR. VAZQUEZ: I think we're moving hopefully  
15 in the right direction here.

16 With that, I'm looking at -- I guess it's  
17 12:26.

18 MS. STOWERS: Excuse me, sir.

19 MS. CICHETTI: I was just going to say, how  
20 about we call for public comment if anybody wants --

21 MR. VAZQUEZ: Yes.

22 MS. CICHETTI: -- to make a -- a comment based  
23 on this discussion.

24 I don't have anything in writing received from  
25 anyone, and I don't have anyone in the audience who'd

1     like a public comment. But let me go to the line.

2             AT&T moderator, is there anyone on the line  
3     who'd like to make a public comment regarding this item?

4             AT&T MODERATOR: For comments by phone, press  
5     one, zero, please.

6             And no callers have queued up.

7             MS. CICHETTI: Thank you, moderator.

8             So for the record, we're going to move it  
9     to -- we're going to put it on the December calendar for  
10    a check in.

11            MR. VAZQUEZ: A check in.

12            MS. CICHETTI: And possibly or whatever  
13    discussion at that point for the January.

14            MR. VAZQUEZ: Exactly.

15            MS. CICHETTI: For the record.

16            And the Chair's office is going to --

17            MR. VAZQUEZ: We'll take another look at it  
18    again and make sure it's our final product so that Legal  
19    can take a look at it.

20            And then I encourage Members as well as  
21    they're looking at the document. And if they have other  
22    suggestions they might want to add, to submit those as  
23    well.

24            MR. EMRAN: I agree, Chairman.

25            And I concur with Senator Gaines having

1 similar to a legislative analysis, having that type of  
2 legal analysis would be very, very helpful.

3 Thank you.

4 MS. HIMOVITZ: And, again, to avoid  
5 Bagley-Keene violations, please make sure that you  
6 submit your comments to Board Proceedings, as opposed  
7 to --

8 MR. VAZQUEZ: Everybody.

9 MS. HIMOVITZ: Yes. Thank you.

10 MR. VAZQUEZ: With that, I think we're good.

11

12 **ITEM 9 CONTINUED**

13

14 MS. CICHETTI: So here we are, Item 9, Board  
15 Member Matters and Initiatives: Workforce Planning Board  
16 Work Group Report and Syllabus. Board Work Group  
17 Participants, County Assessors, State University and  
18 Community College Educators, State Agencies, BOE  
19 Executive Director and Stakeholders. Determine  
20 recommendations consistent with strategy.

21 We have two speakers who are with us today.

22 Honorable Vincent P. Kehoe, Chair, California  
23 Assessors' Association, Education Committee and Mariposa  
24 County Assessor, and Joseph Vicente, Chief Appraiser,  
25 Training Division, speaking on behalf of Jeffrey Prang,



1 Vice President California Assessors' Association and LA  
2 County Assessor.

3 This item is being presented by Mr. Vazquez.

4 MR. VAZQUEZ: Thank you.

5 Not to be redundant, we already went through  
6 at least the intro on this. But I didn't give, I don't  
7 think, my Cochair, Member Gaines, an opportunity.

8 So let me have him -- see if he has any  
9 opening remarks before we bring on the speakers.

10 MR. GAINES: Thank you so much, Chair Vazquez.  
11 I appreciate it.

12 And I think everybody knows that staffing is  
13 an appropriate issue to me personally, and I applaud the  
14 efforts of our BOE team to lower our vacancies so  
15 dramatically since we've been elected.

16 I look forward every month to getting an  
17 update on our shrinking vacancies, and hope that we can  
18 continue the positive trend created by our staff's  
19 diligent work. We can't expect to do the taxpayer's  
20 justice if we have a skeleton crew.

21 And that goes for our County Assessors as  
22 well. We need to help them however we can to be able to  
23 recruit, hire and train up qualified staff so that they  
24 can fulfill their duties to the taxpayers as well.

25 Thank you.

1           MR. VAZQUEZ: Thank you.

2           And as we turn to our speakers, I just wanted  
3 to remind the Members here in the discussion that really  
4 the goal today is to find out from the assessors and our  
5 staff which recommendations or next steps listed in the  
6 syllabus should we try to work on in 2024.

7           And with that, Cochair Gaines, do we have a  
8 preference who we were going to have first on the  
9 speaking?

10          MR. GAINES: Whatever you prefer.

11          MR. VAZQUEZ: Okay. We'll start -- why don't  
12 we start with -- because your assessor here locally, I'm  
13 assuming it's a rural county, right?

14          MR. GAINES: Yes, it is.

15          MR. VAZQUEZ: Why don't you introduce him.

16          And we'll start with the small, and then we'll  
17 go to the large.

18          MR. GAINES: Yeah. Thank you.

19          I'd just like to take this opportunity to  
20 introduce Assessor Kehoe, who represents Mariposa  
21 County.

22          I'd like to say that my entire district is  
23 gorgeous, but I would say in particular, Mariposa is.

24          And so we look forward to your comments,  
25 Assessor Kehoe.

1           MR. KEHOE: Thank you, Member Gaines and  
2 Member Vazquez.

3           We are -- you do have probably the largest  
4 county in the state with Mr. Vicente, and then myself  
5 with Mariposa County.

6           And Mariposa is one of those places that many  
7 of you have been into, whether you knew it or not, knew  
8 it at the time. If you've been to Yosemite National  
9 Park, regardless of the entrance you came through, you  
10 were in my county.

11           So we have about two-thirds of Yosemite,  
12 including Yosemite Valley and all of its wonderful  
13 sites.

14           MR. GAINES: I was there for a family reunion  
15 just about a week ago.

16           MR. KEHOE: You should have called me. I  
17 would have come for dinner.

18           MR. GAINES: We could have had a little  
19 assessors meeting.

20           MR. KEHOE: Yeah.

21           The workforce is one of those things that I  
22 think all of the counties share in terms of a shortage,  
23 especially with certain positions.

24           I don't have prepared remarks. I thought you  
25 were going to be asking questions. So please interject

1 whenever you feel like it, whenever you have a question  
2 about anything.

3 But the one thing to consider, or one of the  
4 things to consider when it comes to workforce with  
5 appraisers in just about every office in the state is  
6 that it's not something that is solely confined to  
7 County Assessors.

8 And I'm also a licensed appraiser, licensed by  
9 the Bureau of Real Estate Appraisers. So I went back  
10 and did a little bit of homework on their licensing  
11 statistics. They publish a newsletter. Sometimes it's  
12 quarterly, depending on who was in charge of the BREa.  
13 Sometimes it's not quarterly. But was able to pull up  
14 some interesting numbers.

15 And that is, in the last five years, in a  
16 five-year period, licensed real estate appraisers in the  
17 state of California declined by over 10 percent. In a  
18 ten-year period the decline was 24 percent.

19 So those are people that are usually  
20 self-employed or work for a small company. So it's not  
21 just something that's confined to County Assessors. The  
22 appraisal field in general is not attracting people,  
23 qualified or not.

24 So that's something that I think with the  
25 workforce -- the planning, it's -- as I said, it's not

1 just a County Assessor problem. And coming out of it  
2 won't just be a County Assessor or Board of Equalization  
3 problem. I think we have to work with local community  
4 colleges and state universities, and even the UC system.

5 Very few, I don't know if anybody in the  
6 country has a major in appraisal. You know, there are  
7 real estate. You can get a degree in real estate, and  
8 then a specialization in a variety of different things.  
9 But nobody's got one in just appraisal.

10 You know, and I don't want to speak for  
11 Mr. Vicente, but he deals with billions of dollars in  
12 value. Why isn't there a major for something like that,  
13 a college major?

14 The other group that I think we need to also  
15 work with are the professional appraisers. And that is  
16 through the appraisal institute. You know, they are the  
17 top rung when it comes to training appraisers and people  
18 who qualify for their different classifications in terms  
19 of certifications.

20 So I think we all need to do this hand in  
21 hand, or we're never really going to get it done. You  
22 know, we're all going to be trying to go our own way.

23 So those are the things that I made notes of  
24 to try to encourage colleges and universities to develop  
25 a concentration or a major or even a minor in appraisal,

1 and then to work with the appraisal institute.

2 One thing that I did note has to do with the  
3 training for auditor appraisers. And that's something  
4 that the private industry doesn't have. That's  
5 something that's unique to County Assessors' offices.

6 And, you know, we have trouble with auditor  
7 appraisers here. And I know just about every county  
8 says that they have trouble getting qualified auditor  
9 appraisers. And that -- in that, it's making the  
10 ability to qualify for that designation something they  
11 could do.

12 I don't know if it's on-the-job training, but  
13 we get people who come in with very little appraisal  
14 experience, and we certify them. They become a  
15 certified tax appraiser, and then they can become an  
16 advance appraiser.

17 But they can't come in and get the training  
18 in-house to become an auditor-appraiser. They have to  
19 come in with so many units in accounting.

20 And with that, I'm looking at the application  
21 for an auditor-appraiser for the BOE. And it says you  
22 have to have a degree with a specialization in  
23 accounting, and 18 semester units in accounting or  
24 auditing. And then complementary courses such as  
25 business law and economics do not contribute to the

1 18 units.

2           So with that, I went and looked at our -- a  
3 couple of -- went through -- to look at Fresno State,  
4 which is the closest state university to where I am here  
5 in Mariposa. And I can get a degree in business  
6 administration with a concentration in real estate,  
7 that's a BBS, not BA, real estate and urban land  
8 economics, and I only have to take six units in  
9 accounting.

10           Where there are other, what the BOE would call  
11 complementary courses, such as statistics and finance  
12 and real estate principles and business forecasting, but  
13 I would only have to have six units in accounting.

14           Now I'm not saying that we change the  
15 qualifications. I'm just saying we got to make -- if  
16 we're having trouble getting these people, once we get  
17 them in house, I would like to be able to train somebody  
18 in-house to become the auditor.

19           Taking classes, whether it's through the BOE  
20 or some other classes, we have people that have college  
21 degrees, but they don't have a specialization in  
22 accounting. And we're in a very rural area, so it's  
23 difficult for them to get it, if they can't get them  
24 online.

25           So that's my -- those are my comments right

1     now.  So I'm still available to answer any questions  
2     that you would have.

3             MR. VAZQUEZ:  Thank you.

4             Go ahead.

5             MR. GAINES:  Yeah, if I could.

6             Assessor Kehoe, could you just tell us how  
7     you're hiring in Mariposa County?  What is your  
8     situation like?  If you could describe that, that would  
9     be helpful.

10            MR. KEHOE:  You know, we sort of had -- we had  
11    some issues during the pandemic, because the county had  
12    a hiring freeze.

13            So I was down by about 20, 25 percent in my  
14    staff for over two years during -- because of that  
15    hiring freeze.

16            But prior to that, and after that, I'm just  
17    now at full staff.  You know, after the pandemic, we  
18    were able to hire a couple more people.

19            But -- so I came in as the assessor in 2019,  
20    and here we are in '23, and it wasn't until sometime in  
21    '22 that I was fully staffed.  So it creates some  
22    issues.

23            MR. GAINES:  Could you talk a little bit about  
24    the housing situation in Mariposa?

25            MR. KEHOE:  Housing situation.  Thank you for



1 reminding me of that.

2 Thank God everybody that we have hired has  
3 been -- is able to -- you know, has either college  
4 degrees, or we've brought over from another department  
5 and has been able to qualify for the assessor or the  
6 appraiser position. And they all had housing.

7 I did -- with one of the job openings that we  
8 had, we attracted some appraisers from other counties,  
9 but they -- either the salary was too low, and that's  
10 another issue, and then they couldn't find housing.

11 So, I mean, those are issues that, you know,  
12 it's not unique just to appraising, you know, or the  
13 assessor's office. That's the effect of life here in  
14 Mariposa County is that housing is so limited.

15 MR. GAINES: And could you also comment in  
16 terms of the educational aspect that, you know, the  
17 services that we provide as the Board of Equalization,  
18 we've got a number of training classes that are  
19 available, can you tell me how you access them and how  
20 they're working for you?

21 MR. KEHOE: They're actually working pretty  
22 well for me right now.

23 As you know, if you've taken classes or even  
24 do things online, just like we're doing the Zoom  
25 meeting, when you're not in person, something gets lost.

1     So I do think in-person classes are more advantageous.

2             However, given our location and the cost to  
3     send somebody to a class at another location, I think  
4     that the Zoom or Teams meeting is the way to go. So  
5     that I've got a couple of people on the staff that just  
6     qualified for their advanced certificate. I've got two  
7     more that are working, and then a third that's coming  
8     along up behind them.

9             So I think we made good -- we will make good  
10    use of those classes. And that's why I would encourage  
11    some avenue for people that are interested in it to  
12    become an auditor-appraiser by taking some of those  
13    classes.

14            And I'm not saying the classes are just the  
15    only way for that to happen. It would probably have to  
16    be some practicum, you know, hands-on practicum as well.  
17    But we make pretty good use of it.

18            Sometimes -- and this is just a -- there's a  
19    bottleneck. And the bottleneck is the numbers of  
20    people. Some classes are very popular and only so many  
21    people can take the classes. And that's understandable.

22            But I know that the BOE, just because of my  
23    position and the Education Committee, I've had a lot of  
24    interaction with Glenna Schultz and David Yeung. And I  
25    know they're going out of their way to put more classes

1 on Zoom so more and more people can take advantage of  
2 it.

3 MR. GAINES: And do you find that we're  
4 responsive? Are we responding to that demand by adding  
5 additional classes?

6 MR. KEHOE: You know, we're a small county.  
7 We're a small office. I know that at the LA -- excuse  
8 me -- at the assessors' conference a few weeks ago I had  
9 lunch with Jeff Prang. And he said they have just under  
10 1,400 people that work in his Department. And I don't  
11 know -- Mr. Vicente could probably tell us if they have  
12 five regional offices.

13 We have one office, and we have six  
14 appraisers, including me. So there's just orders of  
15 magnitude of difference.

16 MR. GAINES: Yes. Okay. Great. Thank you.

17 I don't know if my colleagues have additional  
18 questions or not.

19 MR. VAZQUEZ: Looks like Deputy Controller has  
20 some.

21 Go ahead.

22 MR. EMRAN: Thank you, Assessor Kehoe.

23 I hope that your term has been relatively good  
24 so far. And I appreciate you presenting to my  
25 colleagues this afternoon.

1           You make some really good points here about  
2   the assessors, the workforce for the appraisers --  
3   excuse me. How there is an aging population, it's a  
4   retiring population. And what that -- what we've been  
5   working on is filling the pipeline with new talent. And  
6   I appreciate yourself stepping up and doing your own  
7   appraisals as well.

8           And I think the Board of Equalization, we've  
9   been trying to do it in a three-prong aspect. No. 1 is  
10   education, No. 2 is training, and No. 3 is compensation  
11   and classification.

12           And just in your experience as a licensed  
13   appraisal -- appraiser, what advice would you have to  
14   any person that's maybe trying to get into this  
15   industry, or maybe leaning into it, but not necessarily  
16   sure so far if they want to be an appraiser or not?

17           MR. KEHOE: Excellent question.

18           If I had to start all over again, I would try  
19   to be -- I would work on becoming -- there are three  
20   different steps in the licensing -- or four different  
21   steps in the licensing for real estate appraisers  
22   through the Bureau of Real Estate Appraisers.

23           There's a trainee, then a residential license,  
24   a certified residential, and then a certified general.  
25   And a certified general has the license to appraise

1 basically anything in the state.

2 I think for somebody coming in from the  
3 outside, I'd say, become a certified general. Get as  
4 much experience along the way as you can. But also to  
5 work with the groups such as the appraisal institute as  
6 I mentioned them earlier, to get some of their  
7 certifications. Because their certifications are highly  
8 respected, and the one that they have that's sort of the  
9 top rung is the MAI, which means a Member of the  
10 Appraisal Institute.

11 It's excellent training with peer review. You  
12 don't get that by kind of skating through the process.  
13 You've got to work hard and be diligent and do a good  
14 job to get that.

15 And then once you do, once you have it, I  
16 think you can make a good living, you know, even if  
17 you're independent on your own.

18 But short of that, when you're just doing the  
19 residential appraisals, it's tough. It's really hard.  
20 Because the lenders are always beating you up for a  
21 lower dollar amount, and you've got a lot of competition  
22 for all those appraisals.

23 MR. EMRAN: Understood.

24 Thank you so much, and thank you for your work  
25 and service.

1                   MR. KEHOE: Thank you.

2                   MR. VAZQUEZ: Vice Chair Lieber, I believe,  
3 has a question for you.

4                   MS. LIEBER: Thank you.

5                   Not so much a question, but just I really  
6 value hearing about what happened as a result of the  
7 pandemic in terms of the hiring. And I think that  
8 that's, you know, a good point for us to be mentioning  
9 as we formulate our -- our product in terms of the  
10 information. And are able to let the Legislature know  
11 that that's a factor that happens to counties during a  
12 public emergency, such as we had for the pandemic.

13                  So thank you for mentioning that.

14                  MR. KEHOE: It created a backlog of workforce  
15 that we've worked through for the most part. But it was  
16 difficult. We knew -- and it's not like you can go into  
17 the Board of Supervisors and plead your case. You know,  
18 the income was down for the county, so there was no  
19 money. We all knew it.

20                  But as soon as we came out of that, and the  
21 income for the county, you know, rose, then we were able  
22 to hire people.

23                  MR. VAZQUEZ: Seeing no other questions, I  
24 think we're good.

25                  Thank you.

1               MR. KEHOE:  You're welcome.

2               MR. VAZQUEZ:  I guess now we'll turn it over  
3 to the big giant, or I guess they're saying the big  
4 giant in terms of assessors here in counties.

5               We have Joseph Vicente, Chief Appraiser,  
6 coming out of Jeff Prang's office, to give us his  
7 insight on this as well.

8               Welcome.

9               MR. VICENTE:  Thank you.

10              Thank you, Board Members, for giving me the  
11 opportunity to speak.  I'd also like to thank  
12 Assessor Prang as well.

13              The Workforce Planning Syllabus that was  
14 provided prior to the meeting, and also, the report is  
15 quite extensive, it covers several issues that I believe  
16 are very important.  And there were several  
17 recommendations that were made.  And we believe this is  
18 a great start for addressing the problems with  
19 recruitment and retention in the assessors' offices.

20              I would just like to say that I would second  
21 Assessor Kehoe's comments regarding the expansion and  
22 collaboration with the universities and colleges.

23              One of the things that we are definitely  
24 trying to pursue is the expansion of our West LA College  
25 curriculum, where we utilize West Valley College to

1     assist with the training of new appraisers. That's  
2     something we definitely want to continue doing.

3             We also want to work closely with the BOE.  
4     The program they have at American River College is  
5     something that we are aspiring to. You know, the  
6     asynchronous program that they run there allows  
7     prospective appraisers to take great training and gives  
8     them a good opportunity to join a profession of being a  
9     professional certified appraiser.

10            Recently we just hired a class of 31  
11     appraisers. And that class is going to assist us in  
12     meeting our needs for staffing.

13            It's definitely an issue. And we believe by  
14     utilizing these different programs, such as the West LA  
15     College program, looking at appraiser assistance to be  
16     able to qualify to become appraisers even without a  
17     degree is something that I believe that we can all  
18     utilize.

19            Thank you.

20            MR. VAZQUEZ: You mentioned West LA. I know  
21     when I was out there a few years ago, we were talking to  
22     the folks at East LA College, which I think is where you  
23     first started. How is it -- are they similar programs,  
24     or are we looking at two different groups here?

25            MR. VICENTE: So they're two different groups.



1           So the LA Community College District actually  
2 runs both East and West LA College. So they have  
3 several colleges within their district.

4           Eventually we hope to possibly replicate this  
5 type of system within all the colleges. And I know that  
6 a lot of the assessors' offices have been requesting  
7 information on how we're expanding these programs. And  
8 we're definitely going to be helping work with them to  
9 allow them to do the same.

10           MR. VAZQUEZ: So the -- but basically you're  
11 basing it on -- the finance that covers this is through  
12 the attendance, I'm assuming, right? Is that what  
13 covers the cost?

14           MR. VICENTE: Correct.

15           MR. VAZQUEZ: Yeah.

16           MR. VICENTE: So the students are required to  
17 pay enrollment. You know, we actually take that upon  
18 themselves right now for all the appraisers. But  
19 eventually our hope is that we create this program as a  
20 certification, and that people from outside enroll on  
21 their own, similar to American River College.

22           MR. VAZQUEZ: And you're saying some of them  
23 are actually getting hired without the completion of the  
24 certification, as long as they're enrolled; is that  
25 correct?

1                   MR. VICENTE: Well, so that's -- so that's  
2     the -- that's kind of the challenge that we're trying to  
3     get to is trying to find ways to incentivize enrollment  
4     on their own, and then eventually create a career path  
5     where we can have appraisers that are hired with some  
6     training, some coursework completed, so we can provide a  
7     shorter training schedule for them.

8                   So currently the Los Angeles County assessor  
9     program has a one-year training program that encompasses  
10    both class work and on-the-job training. We're hoping  
11    that by creating this program at these community  
12    colleges, we can circumvent having to do all of the  
13    training on our own, and that these individuals will  
14    take it upon themselves to do some of the coursework at  
15    community-college level, and then come into our office  
16    with some of that training already done.

17                  MR. VAZQUEZ: Oh, that's good.

18                  And, Mr. Kehoe, I think you mentioned earlier  
19    in your remarks that for you, one of the tough  
20    challenges you have in terms of attracting them is the  
21    housing issue. Because I'm -- it sounds like in the  
22    county you're in, while there looks like there's plenty  
23    of space when you look at, you know, places like  
24    Yosemite, the land cost must be a real big issue in  
25    terms of building affordable housing.

1           MR. KEHOE: It's -- it's that, Mr. Vazquez,  
2     and also two-thirds of Mariposa County is also owned by  
3     the federal government with Yosemite National Park, a  
4     couple of different branches of the United States Forest  
5     Service, the National Forests, as well as Bureau of Land  
6     Management land.

7           So the private land is restricted. And you're  
8     right on the land cost. You know, we do have some  
9     subdivisions. But we have no large-scale subdivisions  
10    where developers are coming in and building homes.

11          So a lot of the new construction is one-off.  
12    You know, a contractor building a house for giving it  
13    comparable. Not something that they're putting on the  
14    market for new or first-time homebuyers.

15          And there's very little in the way of  
16    apartment living, you know, so that a lot of the  
17    apartment living is for low income. Because we're a  
18    service industry, a tourist economy, a lot of the  
19    apartment living is for low-income wage earners, hourly  
20    employees. So there's a host of problems, in addition  
21    to infrastructure.

22          When you're out in the boonies, you know,  
23    you've got to drill your own well and put your own  
24    septic system in, which doesn't accommodate the  
25    apartments. So there's a host of things that go on, in

1 addition to the vacation rentals.

2           Yosemite National Park, a number of years ago,  
3 the park service agreed to a plan, a general management  
4 plan. Well, there will never be more overnight  
5 accommodations in Yosemite National Park than there are  
6 now. But the numbers of people that keep -- that visit  
7 are going up every year. There's over four million  
8 people a year. Twenty years ago it was two million. It  
9 will continue to skyrocket. There's got to be some  
10 place for those people to stay. And it's spilling into  
11 what we call the gateway communities in the way of  
12 vacation rentals.

13           So in a small county like Mariposa, we've got  
14 over 800 vacation rentals. That doesn't include hotel  
15 rooms. So there's 800 homes that are tied up for  
16 vacation rentals that could be used for families.

17           So that's not the -- that's just part of the  
18 problem. It's not the problem. But it's a multifaceted  
19 issue.

20           MR. VAZQUEZ: It's interesting you mention it.  
21 Because you're probably familiar with Scenic Wonders in  
22 Yosemite. And I know that individual has done quite a  
23 bit in terms of providing workforce housing for his  
24 workers. Because you're right, at the end of the day,  
25 you're pretty much -- even though it's a large county,

1     it's pretty much a built-out city because of the  
2     ownership by the federal government.

3             MR. KEHOE:  It is.  And I know the individual  
4     you're talking about.  I know him personally.  And when  
5     I was appraising properties, I appraised some of his  
6     properties.

7             So -- and, yes, he has developed some homes on  
8     his own for workforce housing.  And he's one of the only  
9     ones that's a private individual like that, that I know  
10    of that's done that.

11            MR. VAZQUEZ:  Yeah.  He's been real -- and it  
12    turns out he's actually my neighbor.  I didn't realize  
13    he was so big up in Yosemite.

14            MR. KEHOE:  You mention my name, he'll  
15    recognize it.

16            MR. VAZQUEZ:  But thank you.

17            Any other questions?

18            Oh, yeah.  Deputy Controller.

19            MR. EMRAN:  Thank you, Mr. Vicente.  I had one  
20    quick question.

21            You mentioned that people have to pay in for  
22    the attendance.  Do you have an estimate of how much  
23    that costs?

24            I think you're on mute, sir.

25            MR. VICENTE:  Sorry about that.

1           Typically, for the community college programs,  
2   thankfully the enrollment fee is quite low. Currently,  
3   we actually cover the cost of enrollment since they are  
4   actually hired by the assessor's office.

5           But in the future, I believe it's somewhere  
6   between \$30 or something like that per credit unit.  
7   Typically the classes are about one-and-a-half to  
8   two-and-a-half credits per course.

9           MR. EMRAN: And then really quickly, is that  
10 something that financial aid would also cover or be  
11 eligible for?

12          MR. VICENTE: Correct. Yes.

13          MR. EMRAN: Okay. That's great. Thank you so  
14 much.

15          MR. KEHOE: Excuse me. If I may interject one  
16 comment about costs. And it's a question that assessor  
17 Gaines addressed to me, and I just want to answer it a  
18 little more fully.

19               And that is that the classes that the BOE is  
20 offering now through the Zoom classes, so for remote  
21 learning, it would be very expensive for me as a small  
22 County Assessor to send my appraisers out to Sacramento  
23 or Bakersfield or whatever for a week at a time, and pay  
24 their mileage, and room, and Board, and whatever the  
25 cost would be for the training session itself, which was

1 minimal. But it's the cost of getting them there that  
2 can be prohibitive.

3 Where now, I've got two appraisers that took a  
4 class two weeks ago, and they're back into another one  
5 this week. So they get their training quicker and much  
6 more cheaply for me. And I don't mean cheap, but it's  
7 just much more reasonable.

8 So that's something I applaud the BOE for  
9 doing that and making them available.

10 MR. GAINES: That's great. Yeah.

11 MR. VAZQUEZ: Go ahead, Member Gaines.

12 MR. GAINES: Thank you for sharing that. I  
13 appreciate it.

14 And I just had another comment. Because we  
15 have a recommendation in reference to interim  
16 auditor-appraiser position. And the thinking was that  
17 that would be kind of an opportunity to move up to a  
18 full appraiser position that would give you two years of  
19 training in order to then move up.

20 And I did -- I'm interested in Mr. Vicente's  
21 perspective on that.

22 Is that something that you think could be  
23 implemented in your county and others?

24 MR. VICENTE: So one of the solutions that  
25 we're looking at is the possibility of creating an exam,

1 a challenge exam to allow for those people that don't  
2 have accounting degrees, or at least 18 units, or 19  
3 units of accounting to pursue the auditor qualification.

4 As noted in the syllabus, there are three  
5 options for obtaining a qualification, which is the  
6 bachelor's degree in accounting, 18 to 19 units of  
7 coursework, or to take a challenge exam.

8 So that's something that we're actually  
9 examining as well.

10 MR. GAINES: Oh, good. That's great. And is  
11 that still being formulated, that exam? Just curious.

12 MR. VICENTE: Yes. Yeah. So I've actually  
13 reached out to Trudy McKinley over at Sutter County.  
14 She had actually an individual that was taking the  
15 challenge exam that the BOE actually provides for.

16 What we would like to do is actually create  
17 our own exam similar to what we do with our ATP  
18 program, where instead of taking the BOE exam, we  
19 actually work with the BOE to see if we can create our  
20 own exam that would also qualify you for the certified  
21 or permanent appraiser position or certification.

22 And so we would be working with you to get  
23 some guidance on how we can create an exam that would  
24 fulfill the requirement.

25 MR. GAINES: Okay. And is that ongoing now as



1 we speak?

2 MR. VICENTE: That's something just in initial  
3 stages.

4 MR. GAINES: Yeah. Okay. All right. Very  
5 well.

6 And then, Assessor Kehoe, would you like to  
7 weigh in on that?

8 MR. KEHOE: You know, our field of candidates  
9 here, because of where we're located, and a small  
10 county, there's very few and far between when it comes  
11 to auditor-appraisers. So I don't have the luxury of  
12 having somebody in that would challenge the exam.

13 MR. GAINES: Sure.

14 MR. KEHOE: That's why I was saying if I could  
15 have somebody who could come in and then train while  
16 they're here to reach the auditor-appraiser, similar to  
17 as they would to get an advanced certificate.

18 One thing that -- I had an individual who  
19 applied for a job who didn't have a four-year degree,  
20 but I was able to show in writing to the BOE that this  
21 individual's combination of the education that he had  
22 and the work experience he had, that was not in an  
23 appraisal office. It was in a variety of other related  
24 fields. That I thought he would qualify for the  
25 appraisal certificate. And they approved it. They said

1 "Okay, if you think so." They approved it. But he got  
2 his certificate, and he's one of my best employees, you  
3 know. So thank God we have him.

4 So I think that the BOE went out of their way  
5 to accommodate my valuation of this individual, and it  
6 worked.

7 But if we can have somebody -- some way to  
8 train them onsite, you know, to have them get their  
9 training, that would be helpful to me for the  
10 auditor-appraisal.

11 MR. GAINES: Okay. That's great.

12 And thank you for all your advice today.  
13 Really appreciate it.

14 And back to the Chair.

15 MR. VAZQUEZ: Any other -- I don't see any  
16 other hands.

17 I appreciate both of your presentations. And  
18 it sounds like we're moving in the right direction here.  
19 And hopefully between the Board here as well as the  
20 staff, we can start taking some action steps here in  
21 2024 to help alleviate the situation.

22 But before I close you out, I just wanted to  
23 know if either one of you wanted to make any comments or  
24 recommendations moving forward in terms of what you  
25 think, looking at the syllabus, that might be the top

1 priority in 2024.

2 MR. KEHOE: Want to go, Mr. Vicente?

3 MR. VICENTE: Sure. I don't want to commit to  
4 anything. But I know that one of the things that I  
5 consider a priority is definitely continuing the  
6 collaboration between assessors' offices and their local  
7 community colleges and universities.

8 We believe that there is a bright future in  
9 doing so. And if we can get that going, and working  
10 with the BOE to ensure the coursework being provided by  
11 these universities qualifies itself for education  
12 credits with the BOE, we'd be on the right track.

13 MR. VAZQUEZ: Thank you.

14 MR. KEHOE: And I agree.

15 In that just to reiterate what I said earlier  
16 is, it's very difficult to go it alone. Where if we  
17 cooperate with the community colleges, and even the  
18 state universities, as well as with the appraisal  
19 institute, I think that would get us further in the long  
20 run.

21 MR. VAZQUEZ: Appreciate it.

22 I think we're good. Thank you for your time.  
23 And sorry about the delay. I know we pushed it back a  
24 little bit.

25 MR. KEHOE: No problem. Thank you for having

1     us -- having me. It was a pleasure to speak with you  
2     today. Thank you.

3             MR. VICENTE: Thank you.

4             MR. GAINES: Thank you so much. Appreciate  
5     it.

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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  
November 14, 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 97 constitute a complete and accurate  
transcription of the shorthand writing.

Dated: January 12, 2024

  
\_\_\_\_\_  
JILLIAN SUMNER, CSR  
#13619   Hearing Reporter