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December 28, 2000

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Fourth District, Los Angeles  
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JAMES E. SPEED  
Executive Director

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2000/086

PROPERTY TAX COMMITTEE PROCEDURES MANUAL

The purpose and objectives of the Property Tax Committee are to promote uniformity in property tax assessment and administration by providing guidance to assessors and their staff and other practitioners in this field. The *Property Tax Committee Procedures Manual* is designed to help achieve the objectives of the Property Tax Committee. To further these objectives, and to explain the roles of all persons taking part in the process, staff is proposing the enclosed draft of the *Property Tax Committee Procedures Manual*. The draft manual explains the current practices and procedures that have been utilized by those participating in the Property Tax Committee process.

On January 11, 2001, staff will hold a meeting with interested parties to discuss the procedures. The meeting is scheduled at 9:30 a.m. in Room 122, Board of Equalization headquarters, 450 N Street, Sacramento. Interested parties are encouraged to provide any comments regarding the proposed draft manual prior to the interested parties meeting.

The *Property Tax Committee Procedures Manual* is scheduled for presentation to the Property Tax Committee on February 14, 2001, when any issues will be presented to the committee for resolution.

Please submit written comments to Benjamin Tang by January 4, 2001. If you have any questions, please contact Mr. Tang at (916) 324-2720 or [benjamin.tang@boe.ca.gov](mailto:benjamin.tang@boe.ca.gov).

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:bt  
Enclosure

DRAFT

1 PROPERTY TAX COMMITTEE PROCEDURES  
2 MANUAL

3 FEBRUARY 2001  
4  
5  
6

7 CALIFORNIA STATE BOARD OF EQUALIZATION

8 JOHAN KLEHS, HAYWARD

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9 DEAN ANDAL, STOCKTON

SECOND DISTRICT

10 CLAUDE PARRISH, TORRANCE

THIRD DISTRICT

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13

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14 JAMES E. SPEED, EXECUTIVE DIRECTOR



**DRAFT**

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## DRAFT

### 1 BACKGROUND

2 The purpose and objectives of the Property Tax Committee (PTC) are to promote uniformity and  
3 consistency in property tax assessment and administration by providing guidance to assessors and  
4 their staff and other practitioners in this field through the Assessors' Handbook, Letters To  
5 Assessors, and other written instructions. PTC meetings are open to the public, and participation  
6 by assessors, county counsels, industry representatives, and other interested parties is  
7 encouraged.

8  
9 Board of Equalization (Board) business relating to property taxes is generally conducted in two  
10 forums: in regular meetings of the Board, and in meetings of the PTC. The Rules of Practice set  
11 forth procedures for conducting business at regular Board meetings. This manual addresses the  
12 procedures and responsibilities for PTC meetings.

13  
14  
15  
16

### 17 ROLES AND RESPONSIBILITIES OF PARTICIPANTS

#### 18 PARTICIPANTS – IN GENERAL

19  
20

The key participants in the PTC meeting process are:

- 21 • Committee Chair
- 22 • Committee Members
- 23 • Board Proceedings Division
- 24 • Property Taxes Department
- 25 • Legal Division
- 26 • Agency Planning and Research Division
- 27 • County Assessors, Representatives of Industries and Organizations, and Other Interested  
28 Parties

#### 29 COMMITTEE CHAIR

30  
31  
32  
33  
34  
35  
36

PTC meetings are held monthly throughout the year. The Committee Chair and Board Proceedings Division staff, with the approval of the Board Chair, determines when PTC meetings will be held. PTC meetings are generally scheduled in conjunction with Board meetings in Sacramento. The Committee Chair presides over meetings of the PTC in accordance with the Rules of Order,<sup>1</sup> determines the subject matter for discussion, the order of presentation, and generally controls the proceedings.

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<sup>1</sup> Adopted by the Board on June 29, 1995; amendments adopted by the Board on August 22, 1996—see Appendix A.

## DRAFT

1  
2 The Committee Chair, in conjunction with the staff of the Property Taxes Department and the  
3 Legal Division, determines the PTC Work Plans for the year and related agenda items for each  
4 PTC meeting. The Committee Chair reviews and approves PTC meeting minutes to be presented  
5 to the Board for approval.  
6

### 7 **COMMITTEE MEMBERS**

8  
9 In their capacities as Committee Members, the other Board Members or their designated staff,  
10 submit suggested agenda items to the Committee Chair, review materials submitted to the PTC,  
11 and hear presentations/statements from staff and interested parties during the PTC proceedings.  
12 They decide on recommendations to the Board on issues before the PTC.  
13

### 14 **BOARD PROCEEDINGS DIVISION**

15  
16 The Board Proceedings Division (BPD), in consultation with the Committee Chair and with the  
17 approval of the Board Chair, establishes the calendar for the Board meetings. This function  
18 includes setting up the PTC meeting dates and times. Typically the PTC meetings are held on  
19 Wednesday of the Board meeting week.  
20

21 During the Board's Administrative Session, the PTC meeting minutes are presented to and  
22 approved by the full Board. The Chief of the BPD certifies the minutes by signing the document.  
23

### 24 **PROPERTY TAXES DEPARTMENT**

25  
26 Each fall, the Property Taxes Department (Department), under the direction of the Deputy  
27 Director for Property Taxes, identifies current property tax issues and areas where guidance is  
28 necessary, and presents to the Committee Chair a proposed PTC Work Plan for the ensuing year.  
29 Upon approval by the Committee Chair, the Department prepares the detailed PTC Work Plan.  
30

31 The Department is responsible for submitting an agenda and any staff-prepared materials to the  
32 Committee Members for review at least 10 calendar days prior to the PTC meeting date.  
33

34 Designated Department staff conducts research, works with interested parties, drafts documents,  
35 and prepares formal issue papers on issues scheduled for discussion at the PTC meetings. During  
36 the preparation process prior to the PTC meeting, the Department staff schedules and conducts  
37 meetings with interested parties to discuss and/or resolve issues. If a revenue estimate is needed,  
38 Department staff requests an estimate be completed by the Agency Planning and Research  
39 Division's Statistics Section.  
40

41 Other than issues concerning legal matters, management of the Department has primary  
42 responsibility for oral presentation and discussion of agenda items before the PTC. The  
43 Department staff also prepares the PTC meeting minutes for approval by the Board.  
44

## DRAFT

### 1 **LEGAL DIVISION**

2  
3 The Legal Division provides advice to the Committee Members and the Department on legal  
4 matters regarding issues before the PTC.

5  
6 The Legal Division is primarily responsible for preparation and presentation of issues before the  
7 PTC regarding property tax law, cases, legal conclusions, and other legal matters.

8  
9 The Legal Division works closely with the Department staff in drafting, reviewing, and editing  
10 documents submitted to the PTC, as well as reviewing and analyzing interested parties'  
11 comments and alternative language for draft documents.  
12

### 13 **AGENCY PLANNING AND RESEARCH DIVISION**

14  
15 The Agency Planning and Research Division (APRD), among other things, maintains an official  
16 agency file of all formal issue papers, issues control numbers for all formal issue papers, and,  
17 when necessary, provides staff with revenue impact analyses.

18  
19 When an issue scheduled for discussion before the PTC involves a proposed new or amended  
20 regulation or a significant proposed new or revised policy or procedure, the materials are  
21 submitted generally in a formal issue paper and must include a clear statement of the revenue  
22 impact that will occur for all alternatives considered. The Statistics Section of APRD is  
23 responsible for the preparation of the analysis.

24  
25 Formal issue papers are maintained in an official agency file within the Strategic Planning and  
26 Program Development Section (SPPDS) of the APRD, and are numbered for storage and  
27 retrieval purposes. The SPPDS maintains a log and stores and retains final copies of all formal  
28 issue papers as well as the supporting documentation for the Executive Review (See Appendix C,  
29 Formal Issue Papers, for a description of the Executive Review). The SPPDS also provides a  
30 control number for the formal issue paper prior to its Executive Review.  
31

### 32 **COUNTY ASSESSORS, REPRESENTATIVES OF INDUSTRIES AND ORGANIZATIONS, AND** 33 **OTHER INTERESTED PARTIES**

34  
35 County assessors and their representatives, industry representatives, and other interested parties  
36 are encouraged to participate in the process by attending meetings with the staff, providing  
37 comments, and submitting alternative and/or draft language on matters before the PTC. They  
38 may also make oral presentations before the PTC to support or provide clarification on their  
39 position, staff's recommendation, or other alternative(s).  
40  
41  
42  
43

## DRAFT

# 1 ACTIVITIES PRIOR TO THE PTC MEETING

## 2 COMMITTEE PROJECTS – IN GENERAL

3  
4 The Committee Chair, in consultation with other Committee Members, the Property Taxes  
5 Department, and the Legal Division, determines what projects will be scheduled for discussion at  
6 the PTC meetings. Once the Committee Chair approves the topics for the PTC meetings, the  
7 Department staff develops a timeline with specific deadlines and milestones for the process.  
8 Department staff then prepares and distributes to county assessors and interested parties  
9 (including placement on the Board's Internet Web site), a Letter To Assessors (LTA) advising of  
10 the proposed PTC Work Plan and associated project schedules for the year. Project deadlines and  
11 milestones are incorporated into two calendars, one by subject matter and the other by month.

12  
13 The Work Plan announced in the LTA is only a proposed plan. The Committee Chair may  
14 authorize changes to the PTC Work Plan as need arises. The PTC Work Plan is available on the  
15 Board's Web site at (<http://www.boe.ca.gov>) and can be accessed through the "Board Meetings &  
16 Committee Information" page.

17  
18 Five working days in advance of the publication date of the Board meeting Public Agenda  
19 Notice, the Deputy Director, Property Taxes Department or designated staff, sends a draft copy  
20 of the agenda to the Committee Chair. The Committee Chair approves or modifies the agenda  
21 and notifies the Deputy Director. The designated staff from the Department will inform the  
22 Board Proceedings Division of the agenda items, the preferred time slot, and the estimated  
23 duration of the PTC meeting, for placement on the Public Agenda Notice. The agenda will be  
24 distributed 10 calendar days prior to the PTC meeting by the designated staff.

25  
26 Typically, items on the PTC agenda include discussion and approval of Assessors' Handbook  
27 sections, property tax rules, and other matters. The following sections focus on the process for  
28 developing a new and/or revising an existing Assessors' Handbook section or property tax rule.  
29 Other matters before the PTC generally follow similar procedures, although the process may be  
30 less comprehensive within a shorter timeframe.

31  
32 Appendix B illustrates the general timeframes and steps involved for Assessors' Handbook  
33 section revisions, Assessors' Handbook section updates, and property tax rule projects.<sup>2</sup> These  
34 general timelines provide guidelines only, and may change as circumstances dictate.

35  
36 In addition, the Department staff prepares a detailed schedule of the project for internal  
37 monitoring purposes, showing the duration, the due date, and the assigned staff for each task in  
38 the process. The purpose of this schedule is to verify the status of the project at any given point in  
39 time, to determine that the tasks are on schedule, and to ensure deadlines are met.

40  

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<sup>2</sup> A "revision" is generally a total rewrite of the handbook section, whereas an "update" is limited in scope and confined to the chapters, pages, paragraphs, or lines of text that have been identified by Department staff. Updates are generally necessary due to changes in law or Board policy or procedures.

## DRAFT

1 Following are descriptions of the steps involved in the preparation and review of materials  
2 prepared for the PTC. This process, which generally encompasses 360 calendar days for  
3 handbook section revisions, 285 calendar days for handbook section updates, and 315 calendar  
4 days for property tax rule projects, is summarized in Appendix B: Typical Project Timetables.  
5

### 6 **PROJECT ANALYSIS AND DEVELOPMENT OF MAILING LIST**

7  
8 In developing a new handbook section or property tax rule or revising an existing section or rule,  
9 staff determines the scope of the project, the primary audience of the handbook or rule, and  
10 parties that may have interest or potential input in the project.  
11

12 Determining the scope entails a general overview of the topics, in-depth analysis of topics, etc.  
13 Unlike developing a new or revising an existing handbook section, updates are limited in scope  
14 and typically necessary due to changes to the Revenue and Taxation Code, property tax rules, and  
15 Board policies and practices. The update will not expand to topics that were not defined in the  
16 scope of the project.  
17

18 After the scope of the project is determined, staff develops an interested parties mailing list to be  
19 used in distribution of all materials related to the project. Staff may develop this list by  
20 contacting the California Assessors' Association, California Taxpayers' Association, and any  
21 organizations that are specific to the topic(s) of the project. Staff also uses such sources as the  
22 Internet, lobbyist lists, and various associations and organizations and their memberships.  
23 Additionally, Board Members and their staff may have names of interested parties who want to  
24 be added to the list. Interested parties typically include county assessors, county counsels,  
25 assessment appeals boards, industry and organization representatives, and other stakeholders.  
26

### 27 **ANNOUNCING PROJECTS AND SUGGESTIONS FOR CONTENT**

28  
29 An LTA is sent to assessors and interested parties announcing the commencement of the project  
30 and soliciting topics for the handbook section or suggestions for the property tax rule.<sup>3</sup> The LTA  
31 will advise recipients of the project schedule and deadlines for comments. The announcement  
32 provides interested parties an opportunity to provide input on the content of the handbook section  
33 or rule.  
34

### 35 **PREPARATION AND CIRCULATION OF DRAFT DOCUMENTS**

36  
37 In preparing the draft, staff begins by developing a subject matter outline. The outline is a  
38 starting point for the drafting process, but not a final table of contents. The staff can add to,  
39 change the wording of, and/or rearrange items as deemed appropriate. Staff incorporates  
40 suggestions received from interested parties, as appropriate.  
41

---

<sup>3</sup> For handbook section updates, the letter announcing the project will describe the scope of the project and will typically include a summary of the changes proposed by staff.

## DRAFT

1 Meetings may be scheduled with assessors, industry representatives, and other interested parties  
2 to discuss the outline, add additional topics, and identify areas of concern.  
3

4 Drafts are typically presented as an entire document, with page and line numbers for  
5 identification. Once the draft is completed and printed, it is mailed to county assessors and  
6 interested parties with a cover letter that specifies the comment period. The draft is also posted  
7 on the Board's Web site at (<http://www.boe.ca.gov>) for public viewing and downloading, and can  
8 be accessed by selecting "Forms and Publications," then "Property Taxes," and then "Property  
9 Tax Committee Work Plans."  
10

### 11 **INTERESTED PARTIES REVIEW AND COMMENT PERIOD**

12

13 Interested parties are asked to provide staff with proposed changes regarding staff's draft of the  
14 handbook section or rule. Proposed changes must be in the form of alternative text and reference  
15 the appropriate page and line numbers. Proposed changes must be provided within the comment  
16 period; the comment period is specified in the letter transmitting the draft. The following  
17 guidelines have been established for interested parties to provide comments during the review  
18 period.  
19

20 Generally, 60 calendar days is allowed from the mailing date of the draft handbook section to the  
21 deadline for interested parties to provide proposed revisions to staff. For handbook section  
22 updates and property tax rule revisions, generally 45 calendar days is allowed from the mailing  
23 date of the draft for interested parties to review and provide proposed changes. Interested parties  
24 are expected to identify proposed changes during this period, as proposed revisions are  
25 incorporated into a matrix for public viewing.  
26

27 The matrix, which is a summary of proposed changes, is distributed to all interested parties and is  
28 intended to provide all parties an opportunity to review proposed changes and prepare for the  
29 interested parties meeting.  
30

31 To ensure that all interested parties are given an opportunity to review proposed changes and  
32 sufficient time to prepare for the interested parties meeting, it is essential to submit proposed  
33 changes within the comment period, thereby enabling staff to address each change in the matrix.  
34

### 35 **STAFF ANALYSIS OF PROPOSED REVISIONS – MATRIX OF PROPOSED CHANGES**

36

37 The staff reviews and analyzes comments and proposed changes received from interested parties.  
38 Changes which the staff deems appropriate are incorporated into the text. If there are extensive  
39 changes made to the first draft, a second draft may be circulated, if time permits or if the  
40 Committee Chair grants a time extension.  
41

42 Staff prepares a matrix to summarize the proposed changes and staff's response and/or comments  
43 on each proposal. The matrix is used as a basis for the agenda for the meeting with interested  
44 parties. Items identified on the matrix are discussed at the interested parties meeting. Staff mails  
45 the matrix to interested parties at least two weeks prior to the interested parties meeting. The

## DRAFT

1 matrix is also posted on the Board's Web site and can be accessed through the "Property Tax  
2 Committee Work Plans" page.  
3

### 4 **MEETING WITH INTERESTED PARTIES REGARDING PROPOSED CHANGES**

5  
6 The purpose of the interested parties meeting is to reach as much agreement as possible  
7 concerning the final wording of the draft handbook section or rule. Any unresolved issues and  
8 wording differences will be presented to the PTC for resolution.  
9

10 To ensure that all interested parties have had an opportunity to review proposed revisions the  
11 discussion is generally limited to those items identified on the matrix. However, it is appropriate  
12 to bring up revisions necessary to correct information inadvertently omitted and address other  
13 matters generally related to items on the matrix. At the meeting, staff and interested parties work  
14 in an effort to finalize language.  
15

### 16 **FINAL COMMENT PERIOD ON PENDING ISSUES**

17  
18 As a general rule, 16 calendar days is a sufficient time period from the date of the interested  
19 parties meeting to submit final comments on pending issues and provide support for their  
20 position. During that period following the meeting the parties may correspond with Department  
21 staff to provide support or clarification on the issues. Comments are limited to those items  
22 identified on the matrix and discussed at the interested parties meeting (with the exception of  
23 grammatical or technical changes).  
24

### 25 **LATE SUBMISSIONS**

26  
27 If a submission is received too late to address in the formal issue paper, staff acknowledges the  
28 submission, informing the interested party that a copy of the submission will be provided to  
29 Board Members and all affected staff. In order to highlight for the Board Members the fact that  
30 the submission was received after the last day for interested parties' response, the copy of the  
31 letter is accompanied by a route slip.  
32

### 33 **FORMAL ISSUE PAPERS<sup>4</sup>**

34  
35 Once the issues to be presented to the PTC are identified, the staff prepares a formal issue paper  
36 on each issue. In addition, if an issue has a revenue impact, the Department staff works with the  
37 staff of the Statistics Section, Agency Planning and Research Division, to obtain the revenue  
38 estimates needed for the issue paper. In presenting the views of interested parties, Department  
39 staff lists the parties' alternative language and summarizes their contentions.  
40

41 As a general rule, 21 days is sufficient time for staff to prepare the issue paper before submitting  
42 it to Department management for internal approval. The issue papers are then circulated to other  
43 Board departments and divisions for review and formal clearance.

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<sup>4</sup> See Appendix C, BEAM section 7050, for a description of Formal Issue Papers.

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1  
2 After the issue papers are approved through the formal clearance process (see below), they are  
3 submitted to Property Taxes Administration along with any supporting documentation and/or  
4 other relevant materials to be presented to the PTC. The public notice deadline for submitting  
5 material for the PTC meeting is 10 calendar days prior to the meeting date. Issue papers are  
6 posted on the Board Web site at (<http://www.boe.ca.gov>) and can be accessed through the "Board  
7 Meetings & Committee Information" page.  
8

### 9 **FORMAL CLEARANCE AND DISTRIBUTION**

10  
11 After the formal issue paper and related exhibits are approved for clearance by Property Taxes  
12 Department staff and management, they are placed into the formal executive review pursuant to  
13 the procedures and guidelines prescribed in the Board's Administrative Manual (BEAM), Part V,  
14 Section 7050, Appendix C.  
15

16 Section 7050 requires that all members of the Executive Director's Group review formal issue  
17 papers prior to distribution and presentation to the PTC. After the formal issue papers are  
18 approved through the respective channels, they are distributed to Board Members and interested  
19 parties no later than 10 days prior to the PTC meeting, along with an Issue Agenda.  
20

### 21 **NOTICE OF MEETING AND CIRCULATION OF MATERIALS**

22  
23 The Department maintains a mailing list for the distribution of PTC agendas and other materials.<sup>5</sup>  
24 Any person shall be added to the list upon request. This list shall be in addition to the list  
25 maintained by the Board Proceedings Division.  
26

27 The Department distributes a copy of the PTC agenda to persons on the mailing list 10 calendar  
28 days in advance of the PTC meeting. In addition, all materials relating to items placed on the  
29 PTC agenda will be sent to Committee Members and made public 10 calendar days prior to the  
30 PTC meeting. Issue papers are available for public viewing and posted on the Board's Web site  
31 10 calendar days prior to the meeting.  
32

33 All written materials prepared by staff for PTC action follows the prescribed format for formal  
34 issue papers. The staff may attach an issue matrix summarizing the issues and positions from the  
35 parties to facilitate the discussion during the PTC meeting, if necessary. Other materials generally  
36 include alternative language to staff's draft, as proposed by interested parties, as well as other  
37 pertinent correspondence.  
38  
39

---

<sup>5</sup> The list is referred to as the Property Tax Committee mailing list.

## DRAFT

# PTC MEETING PROCEDURES

## MEETING PROCEDURES – IN GENERAL

The Committee Chair presides over and conducts the PTC meeting. If the Committee Chair is absent, a designated Chair is selected pursuant to the Rules of Order.<sup>6</sup> The Committee Chair recognizes other Committee Members who wish to speak. The Committee Chair has the same right to make or second a motion or to debate as the other Committee Members. The Committee Chair may ask whether there is a motion and a second to bring a matter to vote or may move or second a motion to bring a matter to vote. The Committee Chair takes up the items of business in the order listed in the published agenda. However, when warranted, the Committee Chair may modify the order of business.

Pursuant to section (d) of the Rules of Order, Committee Members must be recognized by the Committee Chair in order to speak on any matter or to make a motion. All motions require a second by another Committee Member. If there is no second, the motion dies. However, raising a parliamentary question or point of order is not a motion and does not require a second. Members may withdraw a motion or a second at any time prior to the start of the roll call for vote on that motion. Discussion of a matter is permitted while no motion is pending. However, discussions are confined to the current matter pending before the PTC.

Unless there is unanimous consent, voting on a matter is by roll call. A motion calling for a vote is not in order until the Member who wishes to do so has had an opportunity to speak on the issue.

## PRESENTATION OF ISSUES AND DISCUSSION

The Deputy Director, Property Taxes, or his/her designee is responsible for the presentation of the issues before the PTC. The PTC meeting generally begins with the Department or Legal Division reporting to the PTC the nature and status of each issue on the PTC agenda. The staff also will present their views and/or recommendation to the PTC. The Committee Chair then calls on interested parties to present their positions on the subject matter being discussed. The Committee Chair and Committee Members may ask questions and present their views during the PTC discussion.

## PTC ACTION AND RECOMMENDATION

The discussion will conclude with the Committee Chair or a Committee Member introducing a motion for a specific recommendation for Board action. Unless there is unanimous consent, the necessary roll call vote is taken, recorded, and the next action or discussion item is considered until all agenda items are discussed and voted upon.

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<sup>6</sup> Adopted by the Board on June 29, 1995, amendments adopted by the Board on August 22, 1996—see Appendix A.

## DRAFT

### 1 **PTC MEETING MINUTES**

2  
3 At the conclusion of the PTC meeting, minutes are prepared by the Department staff. The  
4 minutes should comply with the prescribed format. The minutes should include a description of  
5 the issue, the PTC discussion, and the PTC recommendation. Appropriate departmental staff, the  
6 Deputy Director, Property Taxes, and the Assistant Chief Counsel for Property Taxes, approve  
7 the draft of the minutes. The draft is then submitted to the Committee Chair for approval and  
8 signature. The signed minutes are provided to the Board Proceedings Division for distribution to  
9 the Board for approval.  
10

### 11 12 13 14 **POST PTC MEETING ACTIVITIES AND PROCEDURES**

#### 15 **PROCEDURES – IN GENERAL**

16  
17 The recommendations of the PTC are presented to the Board for approval during the Board's  
18 Administrative Session, generally the last day of the Board meeting week in Sacramento, under  
19 "Committee Reports." The Board may approve, disapprove, or partially adopt the PTC  
20 recommendation.  
21

22 Following Board action at the Administrative Session, the Chief, Board Proceedings Division  
23 certifies the Board action by signing the PTC minutes document. The Board Proceedings  
24 Division distributes copies of the PTC minutes labeled "Board Adopted" (or "Adopted,  
25 except\_\_\_\_\_") to the Department staff.  
26

#### 27 **IMPLEMENTATION OF BOARD-ADOPTED ACTION**

28  
29 Generally, Property Taxes Department staff is responsible for the implementation of the Board's  
30 action. Such responsibilities generally include the preparation of:  
31

- 32 • Letter To Assessors conveying the Board's action for distribution to assessors and interested  
33 parties
- 34 • County Assessors Only letters conveying the Board's action for distribution to assessors only
- 35 • Operations Memos to explain the effects of the new policy or procedure to Board staff
- 36 • Revisions of the Assessors' Handbook sections, publications, and other documents
- 37 • Revisions of staff training materials
- 38 • News releases to the public
- 39 • Revision of Board-prescribed forms

## **DRAFT**

1 Property Taxes Department staff also reviews annotations to determine if one or more  
2 annotations have been rendered obsolete or in need of updating in light of Board adopted  
3 recommendations or decisions of the PTC. Staff also may be involved in seminars presented to  
4 specific industries to introduce and explain regulatory changes, policies, or procedures resulting  
5 from Board adopted PTC decisions.  
6  
7 If the Board adopted recommendation of the PTC involves an amendment to an existing  
8 regulation or a proposed new regulation, implementation will not occur until the regulation  
9 becomes effective after the Office of Administrative Law approves the proposed regulation  
10 amendments or new regulation.

## DRAFT

### 1 **APPENDIX A: RULES OF ORDER**

#### 2 **A. Purpose of the Rules of Order**

3 In general, the proceedings of the Board are governed by regulations found in Title 18 California  
4 Code of Regulations 5010 et seq. The Rules of Order are intended to provide for the orderly  
5 conduct of Board meetings in those procedural matters not covered by the Constitution, statutes  
6 or regulations.

#### 7 **B. Duties of the Chair**

- 8 1. The Chair shall preside at all meetings of the Board. It is the responsibility of the Chair to  
9 conduct the meeting in an orderly manner.
- 10 2. In the absence of the Chair, the Vice-Chair shall preside and exercise all the powers and  
11 duties of the Chair. If there is a quorum present, and both the Chair and the Vice-Chair are  
12 absent, the members present may agree upon a member to preside and serve as temporary  
13 Chair.
- 14 3. The Chair shall recognize other members who wish to speak.
- 15 4. The Chair has the same right to make or second a motion or to debate as the other members.  
16 The role of the presiding officer need not be assigned to another member while the Chair  
17 exercises these rights.
- 18 5. The Chair may ask whether there is a motion and a second to bring a matter to a vote, or may  
19 move or second a motion to bring a matter to a vote.

#### 20 **C. Order of Business**

21 The Chair will take up the items of business in the order listed in the published agenda. However,  
22 when the circumstances warrant, the Chair may modify the order of business.

#### 23 **D. Obtaining the Floor**

24 Member must be recognized by the Chair in order to speak on any matter or to make a motion.

#### 25 **E. Motions**

- 26 1. All motions by a member require a second by another member. If there is no second, the  
27 motion dies. However, raising a parliamentary question or point of order is not a motion, and  
28 therefore, does not require a second.
- 29 2. A member may withdraw a motion or a second at any time before the roll call for the vote on  
30 that motion begins.

#### 31 **F. Debate**

- 32 1. Discussion of a matter is permitted while no motion is pending.
- 33 2. Except as set forth in the regulations, until such time as a motion to vote on the pending  
34 matter has been made and seconded, any member may be recognized and speak on a pending  
35 matter.
- 36 3. Debate shall be confined to the current matter pending before the Board.

#### 37 **G. Voting and Calling a Vote**

- 38 1. Unless there is unanimous consent, voting is by roll call.
- 39 2. A motion calling for a vote on a pending matter is not in order until each member who wishes  
40 to do so has had an opportunity to speak on the issue.
- 41 3. A motion calling for a vote is not debatable.

## DRAFT

### 1 **H. Point of Order**

- 2 1. A point of order is the device used to require a deliberative body to observe its own rules and  
3 to follow established parliamentary practice. Any member may raise a point of order at any  
4 time.
- 5 2. The Chair shall rule on a point of order.
- 6 3. The members may challenge the Chair's decision regarding a point of order by putting the  
7 matter to a vote. The affirmative vote of a majority of a quorum will overrule the decision of  
8 the Chair regarding a point of order.
- 9 4. Before a decision is made regarding a point of order, any member may request the advice or  
10 opinion of the Chief Counsel or the Chief Counsel's designee.

### 11 **I. Exhibits**

- 12 1. At the conclusion of debate, any materials presented by any party which have been marked as  
13 exhibit(s) during the pending matter and which the party elects to be entered into the record  
14 must be moved into evidence.
- 15 2. The Chair shall ask the parties if the exhibit(s) are submitted. Each party must make a motion  
16 to move the exhibit(s) into evidence.
- 17 3. If there are no objections, the exhibit(s) will be entered into evidence and made part of the  
18 record of the pending matter.
- 19 4. If any member or party objects to the admission of evidence, the question shall be discussed  
20 and voted upon pursuant to these Rules.

### 21 **J. Committee Procedures**

- 22 1. If a committee meeting is to be held, it should be scheduled in conjunction with a Sacramento  
23 Board meeting, absent exceptional circumstances (which shall be approved in advance by the  
24 Board).
- 25 2. Agenda items for the committee meetings are determined by the committee chair in  
26 consultation with the committee staff person. Board Members must submit agenda items for  
27 inclusion in the agenda to the committee staff person, in consultation with the committee  
28 chair.
- 29 3. All committee minutes shall be submitted to the Board for approval at the Administrative  
30 Session of the Board meeting, discussed and voted on pursuant to these rules.
- 31 4. It is the Board Chair's prerogative to establish new standing advisory committees,  
32 subcommittees, or special advisory committees.

### 33 **K. Suspension of the Rules**

34 Any Rule of Order may be suspended in connection with the consideration of a matter before the  
35 Board by the affirmative vote of a majority of a quorum.

### 36 **L. Amendment of the Rules**

37 Any Rule of Order may be amended at any regular meeting of the Board by the affirmative vote  
38 of a majority of a quorum, provided that notice of any proposed amendment is given pursuant to  
39 Government Code section 11125.

**DRAFT**

**1 APPENDIX B: TYPICAL PROJECT TIMETABLES**

**2 ASSESSORS' HANDBOOK SECTION REVISIONS**

STEP NO.	STEPS TO BE COMPLETED	DAYS TO COMPLETE STEP	DAYS BEFORE COMMITTEE MEETING TO COMPLETE STEP
1	Staff mails to county assessors and interested parties an LTA advising recipients of handbook section revision project, project schedule, and inviting parties to submit suggestions for content.  Staff begins research and analysis to revise handbook.		360
2	Assessors and interested parties submit suggestions for content.	Minimum 30 days between steps 1 and 2	330
3	Staff prepares and mails assessors and interested parties a draft of the handbook section.	145 days between steps 2 and 3	185
4	Assessors and interested parties review staff's draft and submit proposed changes in the form of alternative text.	60 days between steps 3 and 4	125
5	After reviewing proposed changes, staff prepares and mails an agenda matrix for the interested parties meeting. The agenda matrix lists all proposed changes to the draft and staff's response to the each proposed change.	45 days between steps 4 and 5	80
6	Staff meets with assessors and interested parties to discuss proposed changes to the text of the handbook section.	Minimum 14 days between steps 5 and 6	66
7	Assessors and interested parties submit final comments on pending issues. Comments or alternative language is limited to those items that were discussed at the interested parties meeting and identified on the agenda matrix.	16 days between steps 6 and 7	50
8	Staff prepares and submits a formal issue paper incorporating a complete description of staff and interested parties' positions and submits the formal issue paper to management for approval.	21 days between steps 7 and 8	29
9	Internal clearance completed. Formal issue paper submitted for Property Tax Committee meeting.	15 days between steps 8 and 9	14
10	Property Tax Committee hears presentations on unresolved issues regarding the wording of the revised handbook section and adopts recommendations for the Board's consideration.	14 days between steps 9 and 10	0

**DRAFT**

1 **ASSESSORS' HANDBOOK SECTION UPDATES**

2

<b>STEP NO.</b>	<b>STEPS TO BE COMPLETED</b>	<b>DAYS TO COMPLETE STEP</b>	<b>DAYS BEFORE COMMITTEE MEETING TO COMPLETE STEP</b>
1	Staff begins research and analysis to incorporate necessary changes for the handbook section update.		285
2	Staff mails to county assessors and interested parties an LTA advising recipients of update project, scope of update, and project schedule. Staff prepares and distributes a draft and/or matrix summarizing staff's proposed language for the update; changes are identified in strikeout and underline format.	Minimum 115 days between steps 1 and 2	170
3	Assessors and interested parties review staff's proposed language and submit proposed changes in the form of alternative text.	45 days between steps 2 and 3	125
4	After reviewing proposed changes, staff prepares and mails an agenda matrix for the interested parties meeting. The agenda matrix lists all proposed changes to the draft and staff's response to the each proposed change.	45 days between steps 3 and 4	80
5	Staff meets with assessors and interested parties to discuss the proposed changes to the updated text of the handbook section.	Minimum 14 days between steps 4 and 5	66
6	Assessors and interested parties submit final comments on pending issues.	16 days between steps 5 and 6	50
7	Staff prepares and submits a formal issue paper incorporating a complete description of staff and interested parties' positions and submits the formal issue paper to management for approval.	21 days between steps 6 and 7	29
8	Internal clearance completed. Formal issue paper submitted for Property Tax Committee meeting.	15 days between steps 7 and 8	14
9	Property Tax Committee hears presentations on unresolved issues regarding the wording of the updated handbook and adopts recommendations for the Board's consideration.	14 days between steps 8 and 9	0

## DRAFT

### 1 PROPERTY TAX RULE PROJECTS

2

STEP NO.	STEPS TO BE COMPLETED	DAYS TO COMPLETE STEP	DAYS BEFORE COMMITTEE MEETING TO COMPLETE STEP
1	Staff mails to assessors and interested parties an LTA advising recipients of proposed new rule or rule revision project, project schedule, and inviting parties to submit suggestions for content. Staff begins research and analysis to revise rule.		315
2	Assessors and interested parties submit suggestions for content.	Minimum 30 days between steps 1 and 2	285
3	Staff mails assessors and interested parties a draft of the proposed new or revised rule(s)	Minimum 115 days between steps 2 and 3	170
4	Assessors and interested parties review staff's draft of the proposed new or revised rule and submit proposed changes in the form of alternative text.	45 days between steps 3 and 4	125
5	After reviewing proposed changes, staff prepares and mails an agenda matrix for the interested parties meeting. The agenda matrix lists all proposed changes to the draft and staff's response to the each proposed change.	45 days between steps 4 and 5	80
6	Staff meets with assessors and interested parties to discuss proposed changes to the rule(s) language.	Minimum 14 days between steps 5 and 6	66
7	Assessors and interested parties submit final comments on pending issues.	16 days between steps 6 and 7	50
8	Staff prepares and submits a formal issue paper incorporating a complete description of staff and interested parties positions and submits the issue paper to management for approval.	21 days between steps 7 and 8	29
9	Internal clearance completed. Final issue paper submitted for property tax committee meeting.	15 days between steps 8 and 9	14
10	Property Tax Committee hears presentations on unresolved issues regarding the wording of the proposed new or revised rule(s) and adopt recommendations for the Board's consideration.	14 days between steps 9 and 10	0

3

4

## DRAFT

### 1 APPENDIX C: BEAM SECTION 7050

#### 2 Issue Paper Policy

3

4 It is the policy of the Board of Equalization (BOE) to use standard processes, procedures, and  
5 formats in the preparation of issue papers. At the BOE, there are two types of issue papers-  
6 *Formal Issue Papers* and *Informal Issue Papers*.

7

8 *Formal Issue Papers* are used to provide the Board Members and/or external stakeholders  
9 information on major issues affecting the agency. These papers are for discussion and decision-  
10 making, generally in Board Committee Meeting setting. They may also be used, with Executive  
11 Director approval, to provide information to outside entities. The formal issue paper process  
12 includes the use of standard format for revenue estimates and a sign-off form (BOE-1489-I, Key  
13 Agency Issues-Executive Review) that requires that all members of the Executive Director's  
14 Group review the paper. The Executive Director is the final review on the BOE-1489-I package  
15 prior to submission to the Board Members.

16

17 Before a formal issue paper is sent out to reviewers, the originator must obtain a formal issue  
18 paper number from the Agency Planning and Research Division (APRD), Strategic Planning and  
19 Program Development Section (SPPDS). Once the BOE-1489-I review process has been  
20 completed, including the Executive Director's review and approval of the package, originators  
21 must send a copy of the issue paper, all original BOE-1489-I's with review comments on the  
22 paper, and a copy of the revenue estimate (if applicable) to the SPPDS for official file  
23 maintenance. This is to be done at the same time the paper is distributed to the Board Members.

24

25 Once the Board Members have taken an action regarding the issue paper, the originator must  
26 send a copy of the final paper, along with the supporting Board Committee meeting minutes  
27 (with the Board Approved stamp and signature of the Chief of the Board Proceedings Division)  
28 to the SPPDS for inclusion in the agency's official formal issue paper files.

29

30 *Informal Issue Papers* are used internally and provide information to BOE management on  
31 programmatic issues. Informal issue papers can become formal and, at that time, must be revised  
32 and expanded into the formal issue paper format.