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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

JOURNAL OF PROCEEDINGS
JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1, 2 AND 3
PURSUANT TO ADMINISTRATIVE CODE SECTION 2B.6

FRIDAY, APRIL 15, 2016

Meeting Called to Order at 9:43 AM

1. Present: Jeffrey Morris Louisa Mendoza Shawn Ridgell
 Joseph Tham John Lee Kristy Nelson
 Eugene Valla Mervin Conlan Estrella Bryant
 Mark Watts Yosef Tahbazof James Reynolds
 Scott Spertzel Joyce Lewis
 Edward Campaña
 Angela Cheung (arrived at 10:25)
2. Selection of a Chairperson for the Joint Meeting – **Jeffrey Morris by unanimous vote**
3. Acknowledgement and introduction of attending Guests.
 - Douglas Legg, Deputy Director of Operations, Office of the Assessor/Recorder.
 - Michael Jine, Chief Appraiser, Office Standards, Office of the Assessor/Recorder
 - Manu Pradhan, Deputy City Attorney, Legal Counsel for the Assessment Appeals Board
4. Public Comment for items on the agenda.

No public comment.
5. Introduction and discussion of a report by Douglas Legg regarding the Assessor's implementation of invoking §441(d) and §441(h) of the California Revenue and Taxation Code.

No action taken.
6. Introduction, discussion and possible action regarding draft legislation implementing standard policies and procedures for allowing a party to renew a request for finding of fact when the original requesting party has waived or abandoned his or her request. (R&T Code § 1611.5 and Property Tax Rule 308(a).)

Action Taken: By unanimous vote, the Board approved a party must renew a request for findings of fact and submit the required deposit within ten business days of written notification by the Assessment Appeals Board that the original requesting party waived or abandoned his/her request for findings. The Board deferred to its legal counsel and administrator to draft legislation to present to the Board of Supervisors.

7. Introduction, discussion and possible action on Assessment Appeals Boards' Salary and Benefits Survey completed by the SBE in May 2015.

Action Taken: The Board, by unanimous vote, requested that a proposal be drafted for the Board of Supervisors' consideration, increasing the stipend pay for the Assessment Appeals Board commissioners from the current \$100 per half day session to \$300 per half day session.

8. Introduction and discussion on various Assessment Appeals Board reports for the period ending March 31, 2016.
- A. Month and Year-to-Date AAB Activity
 - B. Pending Appeals for Board 1, Board 2 and Hearing Officer/Board 3
 - C. Hearing Activity

No action taken.

9. Update by Dawn Duran and Manu Pradhan, Deputy City Attorney, on legal issues and legislation pertaining to or affecting the Assessment Appeals Board.
- A. Litigation of Interest.
 - B. State Legislation.
 - C. State Board of Equalization.

No action taken.

10. Training – Overview and discussion on the following:
- A. General Ethics and Transparency in Government – presented by Andrew Shen
 - B. Potential Conflicts of Interest – presented by Andrew Shen
 - C. Rules of Order and Role of the Chairperson– presented by Dawn Duran
 - D. Various training sessions available online through BOE website

No action taken.

11. Update on current Assessment Appeals Board seats and seats that are due to expire in September this year.

No action taken.

12. Open discussion regarding other local procedures, rules or matters effecting the Assessment Appeals Board.

No action taken.

13. Public Comment (for items on the agenda or not on the agenda, but under the jurisdiction of the Board).

Mark Ong – Commented on item #5, Assessor’s request for information under 441(d):

- (A) Suggested that the Assessor bifurcate the 441(d) request for information between base year appeals and future/subsequent year appeals.
- (B) No response from Assessor regarding compliance/non-compliance with 441(d) request.
- (C) Agents usually can’t get information deemed by the applicant to be sensitive in nature.
- (D) Property owners don’t have P&L’s from previous owners for supplemental appeals.

Sean Kelley – Brought to the attention of the Assessment Appeals Board the California Alliance of Taxpayer’s Advocates, an organization comprised of tax consultants in California.

14. Adjournment – **The meeting adjourned at 12:27 p.m.**

Dawn Duran
Administrator Acting as Clerk

Approved by Board One on May 31, 2016
Approved by Board Two on July 7, 2016
Approved by ~~Board Three~~ Administrator on December 19, 2017

Angela Calvillo
Clerk of the Board of Supervisors