



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE JEROME E. HORTON, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

JUNE 20, 2017 - 9:00 A.M.

ACTION ITEMS

Please note that Agenda Item No. 2 was taken up first by the Committee.

Agenda Item No: 1

Title:

Property Tax Rule 370, *Random Selection of Counties for Representative Sampling*, and 370.5, *Random Selection of Counties for Survey or Representative Sampling for Calendar Years 2016 through 2020*.

Issue:

Should the State Board of Equalization adopt and authorize for publication revisions to Property Tax Rule 370 and authorize publication of proposed Property Tax Rule 370.5?

Committee Discussion:

Committee Chair Horton opened the discussion by introducing the agenda item and asked staff to give a report on the proposed revisions to Property Tax Rule (Rule) 370 and proposed language for Rule 370.5.

David Yeung, Chief, County-Assessed Properties Division, gave the Committee an overview of the interested parties process for the rules. Mr. Yeung explained that there were no outstanding issues regarding the proposed rule language as presented to the Committee in Issue Paper 17-002.

Mr. Yeung described the proposed revisions to Rule 370 and proposed language for Rule 370.5. Mr. Yeung explained the changes were made to address statutory changes that modified the way the Board is required to perform county assessment practices surveys for calendar years 2016 through 2020, as presented in Issue Paper 17-002.

Committee Action:

Deputy Controller Stowers made a motion to recommend adoption of Alternative 1 – authorize for publication the proposed revisions to Rule 370 and proposed language for Rule 370.5 as presented in Issue Paper 17-002. The motion was seconded by Member Harkey. Without objection, the motion passed.

Agenda Item No: 2

Title:

Proposed Adoption of *Guidelines for the Assessment of Wind Energy Properties.*

Issue:

Should the State Board of Equalization adopt guidelines to provide county assessors' staff, assessment appeals board members, taxpayer representatives, and others interested in the administration of property taxes in California with information regarding the assessment of wind energy properties?

Committee Discussion:

Committee Chair Horton opened the Committee meeting by introducing the agenda item and asked staff to give a report on the proposed *Guidelines for the Assessment of Wind Energy Properties.*

David Yeung, Chief, County-Assessed Properties Division, gave the Committee an overview of the drafting process for the Guidelines. Mr. Yeung explained that there were no outstanding issues regarding proposed Guidelines, Alternative 1.

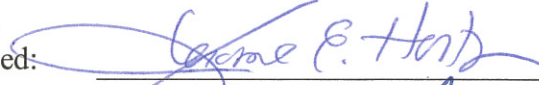
Presentations were made in favor of Alternative 1, all of the following spoke in support of adopting the *Guidelines for the Assessment of Wind Energy Properties.*

- Peter Michaels, Law Offices of Peter Michaels
- Cheryl Cramer, Berkshire Hathaway Energy Co.
- Madeline Manelski, Next Era Energy
- Kristin Broyer, Avangrid Renewables

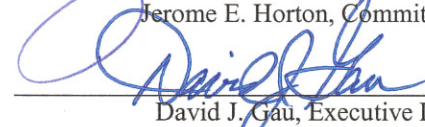
Isaac Cruz, Senior Specialist Property Auditor Appraiser, County-Assessed Properties Division, thanked the working group for their assistance in the development of the Guidelines, which will help equalize the assessment of this type of property.

Committee Action:

Member Ma made a motion to recommend adoption of Alternative 1 – publish the *Guidelines for the Assessment of Wind Energy Properties* developed by the Wind Energy Working Group as presented in Issue Paper 17-001. The motion was seconded by Deputy Controller Stowers. Without objection, the motion passed.

Approved: 


 Jerome E. Horton, Committee Chair



 David J. Gau, Executive Director

BOARD APPROVED

At the **6-20-17** Board Meeting



 Joann Richmond, Chief
 Board Proceedings Division