



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DEAN R. KINNEE
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as of 8/20/2018, 2:25 PM)**

Tuesday, August 21, 2018

11:00 a.m. Pledge of Allegiance

Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. [Agenda Changes](#) will be listed when applicable. This meeting will be [webcast live](#).

There are no items for the following matters:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings

C. Public Hearing

- C1. [Taxpayers' Bill of Rights Hearings +](#)Ms. Thompson

The public hearing is held in accordance with the provisions of Revenue and Taxation Code section 5906 and section 32463. Individuals have the opportunity to provide comments on any problems identified in the 2016-2017 Taxpayers' Rights Advocate Annual Report relating to property taxes, or on items currently being worked on by the advocate's office. In reference to the alcoholic beverage tax, individuals may present their ideas and recommendations regarding legislation which may further improve voluntary compliance and the relationship between taxpayers and government. Individuals may present their concerns regarding the quality of agency services, and other issues related to the Board's administration of its tax programs, including state and county property taxes, alcoholic beverage tax, and tax on insurers.

1:30 p.m. Board Meeting Reconvenes*

There are no items for the following matters:

- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory

F. Other Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- F1. Property Taxes Matters.....Mr. Harris
 - Board Roll Changes
 - 1. 2016, 2017, and 2018 Board Roll of State-Assessed Property ‘CF’

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

G. Rulemaking

- G1. [Revisit Petition to amend Property Tax Rules 302, *The Board’s Function and Jurisdiction*; 305, *Application*; 305.1, *Exchange of Information*; 305.2, *Prehearing Conference*; and, 323, *Postponement and Continuances*, in light of CATA’s August 8, 2018 letter +](#)Mr. Nanjo

Revisit and discussion of status of Petition to amend Rules 302, 305, 305.1, 305.2 and 323 to make certain changes to the assessment appeals or local equalization process before local boards of equalization and county assessment appeals boards (“local Boards”).

There are no items for the following matters:

- H. Property and Special Taxes
- I. Other Chief Counsel Matters

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

- J. **Consent Agenda** Ms. Richmond-Smith
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- J1. Approval of Board Meeting Minutes
 - [July 24, 2018 +](#)

K. Other Administrative Matters

- K1. Executive Director's Report Mr. Kinnee
1. Organizational Update
Report on the status of pending and upcoming organizational issues.
 2. 2019/20 Budget Change Concepts ++
Concepts will be presented for Board information and discussion to develop into Budget Change Proposals for possible inclusion in the Governor's Fiscal Year 2019/20 Budget.
 3. Annual Meeting of the State Board of Equalization and County Assessors
Discussion of, and background on Annual Meeting of the State Board of Equalization and County Assessors, in preparation for issuance of Summons/Invitation in September.
 4. [Taxpayers' Rights Advocate–Taxpayer Education Plan +](#) Ms. Thompson
Staff to provide an overview of the Taxpayers' Rights Advocate's role in taxpayer education and efforts to educate California taxpayers in the property tax area.
- K2. Chief Counsel Report
There are no items for this matter.
- K3. Property Tax Deputy Director's Report
1. [Overview of Assessors' Handbook +](#) Mr. Yeung
Staff to provide an overview of Assessors' Handbook process, including the new Section 260, *General Exemptions*.
- K4. Legislative, Research & Statistics Division Chief's Report
There are no items for this matter.

L. Board Member Requested Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

L1. Recommendation for Board support of a letter expressing the legislative intent behind the language in AB 327, Sales and Use Tax: Exemption: Pawnbrokers +Ms. Ma

L2. BOE Legal Opinion on *Assessment Appeals – Exchange of Information*, Revenue and Taxation Code section 1606; whether an assessor’s office must provide opinion of value to taxpayer before an assessment appeals board hearing + Mr. Horton

M. Public Policy Hearings
There are no items for this matter.

Announcement of Closed Session Ms. Richmond-Smith

N. Closed Session


N1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session..... Ms. Richmond-Smith

Adjourn

General information regarding Board Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Joann Richmond-Smith, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
8/20/18	F1	Property Taxes Matters	Change in Presenter
8/20/18	K1.2	2019/20 Budget Change Concepts	Material Not Expected

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