



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

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
December 12-13, 2018
NOTICE AND AGENDA
Meeting Agenda (as of 12/11/2018, 3:00 PM)

Wednesday, December 12, 2018

9:30 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.

Special Presentation

- Presentation of Retirement Resolution..... Mr. Runner
Joann Richmond-Smith, Chief
Board Proceedings Division
Presentation of Retirement Resolution..... Mr. Runner
Richard Reisinger, Chief
State-Assessed Properties Division

There are no items for the following matters:

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

C. Public Hearing

- C1. 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 +Mr. Nanjo

Public hearing regarding proposed amendments to Property Tax Rules 302, 305, 305.1, 305.2, and 323 to clarify practices and procedures governing local appeals boards.

- D. Tax Program Nonappearance Matters – Consent
There are no items for this matter.

E. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

There are no items for the following matters:

E1. Special Taxes Matters

E2. Property Tax Matters

E3. Legal Appeals Property Tax Matters..... Ms. Galbraith

➤ Petition for Reassessment of Unitary Value

1. Southern California Edison Company (0148), 1056693 'CF'
2. Frontier California, Inc., (0201), 1056696 'CF'
3. CXA La Paloma, LLC (1112), 1056748 'CF'
4. CenturyLink Communications, LLC (2463), 1056675 'CF'
5. Crown Castle NG West, LLC (7982), 1056698 'CF'
6. Sunesys, LLC (8067), 1056701 'CF'

F. Other Tax Program Nonappearance Matters(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

F1. Property Taxes Matters..... Mr. Wang

➤ Audit

1. Cebridge Telecom CA, LLC (8172) 'CF'
2. Pay Tel Communications, Inc. (8176) 'CF'
3. Tierzero (8192) 'CF'

➤ Land Escaped Assessments

4. Los Angeles SMSA Ltd., Partnership dba Verizon Wireless (2532) 'CF'
5. AT&T Mobility, LLC (2609) 'CF'

There are no items for the following matters:

Chief Counsel Matters

G. Rulemaking

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. Retirement Resolutions +

- Kurt Beck
- Steve Hieb
- Sherry Hodges
- Robert (Bob) S. Reinhard
- Richard Reisinger
- Joann Richmond-Smith

- J2. Approval of Board Meeting Minutes
- [October 23, 2018 +](#)
 - [November 8, 2018 +](#)
- J3. [Approval of Assessors' Handbook Section 531, Residential Building Costs +](#)
- Request approval for publication of the 2019 revision of Assessors' Handbook Section 531, *Residential Building Costs*.
- J4. [Approval of Assessors' Handbook Section 534, Rural Building Costs +](#)
- Request approval for publication of the 2019 revision of Assessors' Handbook Section 534, *Rural Building Costs*.
- J5. [Approval of Assessors' Handbook Section 581, Equipment and Fixtures Index, Percent Good and Valuation Factors +](#)
- Request approval for publication of the 2019 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

K. Other Administrative Matters

There are no items for the following matters:

K1. Executive Director's Report

K2. Chief Counsel Report

K3. Property Tax Deputy Director's Report

1. [Approval of Aircraft Representative Period +](#)Mr. Yeung
Pursuant to Revenue and Taxation Code section 1153, adoption of the representative period for the 2019 tax year for the assessment of aircraft operated by certificated air carriers.
2. Draft Cover Letter and Form regarding Revenue and Taxation Code Section 441(d).....Mr. Yeung
Update on proposed form for requesting information pursuant to Revenue and Taxation Code section 441(d).
3. Assessment Appeals Manual regarding Continuances and PostponementsMr. Yeung
Update on proposed amendments to the Assessment Appeals Manual.

- K4. Legislative, Research & Statistics Division Chief’s Report
There are no items for this matter.

There are no items for the following matters:

- L. Board Member Requested Matters
- M. Public Policy Hearings

Announcement of Closed Session Ms. Richmond-Smith

N. Closed Session


- N1. Pending litigation: *La Paloma Generating Company v. California Board of Equalization, Kern County, et al.*, In the United States Bankruptcy Court for the District of Delaware, Case No. 16-12700 (CSS), Original refund action filed in Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).
- N2. Pending litigation: *Verizon California v. California Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case No. 34-2011-00116029-CU-MC-GDS (Gov. Code, § 11126(e)).
- N3. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

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

Recess - The meeting will reconvene on Thursday, December 13, 2018, at 10:00 a.m.

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.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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10:00 a.m. Board Meeting Reconvenes*

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Annual Board Meeting with County Assessors

1. Greetings and Introductory Remarks by each Board Member
2. Introduction of Board Members-Elect
3. Assessors Address Conferees—Updates and Emerging Issues
 - Honorable Charles W. Leonhardt, President
California Assessors' Association
 - Honorable Leslie K. Davis, President-Elect
California Assessors' Association

Adjourn

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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>
12/7/18	J5	Approval of Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>	Material Revised
12/10/18	J5	Approval of Assessors' Handbook Section 581, <i>Equipment and Fixtures Index, Percent Good and Valuation Factors</i>	Material Revised
12/11/18	J1	Retirement Resolutions: Joann Richmond-Smith	Material Added

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