



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

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ  
Third District, Santa Monica

MIKE SCHAEFER  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 2/25/2019 5:00 PM)**

**Tuesday, February 26, 2019**

**10:00 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 Hearings**

- C1. Property Taxes - State Assesseees’ Presentations on Capitalization Rates and Other Factors Affecting Values .....Mr. Harris
  - 1. State assesseees’ and/or representatives’ presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2019-20 property values of California public utilities, railroads, and pipelines.
  - 2. Private railroad car assesseees’ and/or representatives’ presentations on factors and procedures affecting Fiscal Year 2019-20 taxable values of private railroad cars.

- 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

➤ Section 40 (AB 2323) Matter

1. [CenturyLink Communications, LLC \(2463\), 1056675 'CF' +](#)

2. [Crown Castle NG West, LLC \(7982\), 1056698 'CF' +](#)

3. [Frontier California, Inc. \(0201\), 1056696 'CF' +](#)

4. [CXA La Paloma, LLC \(1112\), 1056748 'CF' +](#)

5. [Wild Goose Storage, LLC \(0195\), 1056753 'CF' +](#)

-Vote required.

**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. 2015, 2016, 2017 and 2018 Board Roll of State-Assessed Property 'CF'

-Discussion, followed by required vote.

**Chief Counsel Matters**

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

There are no items for the following matters:

G. Rulemaking

H. Property and Special Taxes

**I. Other Chief Counsel Matters**

I1. [Resolution Conferring Powers on the Executive Director +](#) .....Mr. Nanjo

Discussion and adoption of resolution conferring powers on the Executive Director.

I2. [Board Governance Policy +](#) .....Mr. Nanjo

Chief Counsel will provide a legal analysis of the proposed Board Governance Policy for discussion and possible adoption.

**Administrative Session**

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

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

- J1. Approval of Board Meeting Minutes  
  - [January 29, 2019 +](#)

**K. Other Administrative Matters**

K1. Executive Director's Report .....Ms. Fleming

1. Organizational Update

Report on the status of pending and upcoming organizational issues.

2. BOE Offices Relocation and Consolidation Update

The Department of General Services will provide an update on the BOE offices relocation and consolidation efforts, discussing location alternatives, funding, and a preliminary timeline.

3. [Taxpayers' Rights Advocate's 2017-18 Property Taxes and Alcoholic Beverage Tax Annual Report +](#) .....Ms. Thompson

Presentation of Annual Report highlighting Taxpayers' Rights Advocate Office accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided.

K2. Chief Counsel Report  
There are no items for this matter.

K3. Property Tax Deputy Director's Report

1. [Proposed Adoption of Phase One chapters of Assessors' Handbook Section 260, General Exemptions +](#) .....Mr. Yeung

Proposed adoption of assessors' handbook to provide guidance on qualifications and claim filing requirements for *Aircraft for Display Exemption*, *Aircraft of Historical Significance Exemption*, *Works of Art Exemption*, and *Exhibition Exemption*. Vote required for adoption.

K4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham

1. Update on Legislative Issues

Update on legislative bills impacting the BOE, both administrative and program related.

There are no items for the following matters:

L. Board Member Requested Matters


M. Public Policy Hearings

N. Closed Session

### Adjourn

General information regarding Board Meetings can be found at [www.boe.ca.gov/meetings/boardcomm.htm](http://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](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at [www.boe.ca.gov/agenda](http://www.boe.ca.gov/agenda).

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to [www.boe.ca.gov](http://www.boe.ca.gov) and click on  in the Board Meetings Section.

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

Henry D. Nanjo  
Chief Counsel /  
Acting Chief, Board Proceedings

\* 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.



**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](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ  
Third District, Santa Monica

MIKE SCHAEFER  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Room 121, Sacramento  
NOTICE AND AGENDA  
Meeting Agenda (as of 2/25/2019 5:00 PM)**

**Tuesday, February 26, 2019**

**Agenda Changes**

<i><b>Date of Change</b></i>	<i><b>Item Number</b></i>	<i><b>Description of Item</b></i>	<i><b>Description of Change</b></i>
02/19/2019	K1.3	Taxpayers' Rights Advocate's 2017-18 Property Taxes and Alcoholic Beverage Tax Annual Report	Material Added
02/22/2019	I2	Board Governance Policy	Material Added
02/22/2019	J1	Approval of Board Meeting Minutes : January 29, 2019	Material Added
02/25/2019	I2	Board Governance Policy	Material Revised

Back to [Top of this Agenda](#)