



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, CHAIR
Second District, San Francisco

ANTONIO VAZQUEZ, VICE CHAIR
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
August 27-28, 2019
NOTICE AND AGENDA
Meeting Agenda (as of 8/26/2019 5:00 PM)

Tuesday, August 27, 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 on the last page of this document when applicable. This meeting will be [webcast live](#).

- There are no items for the following:
- A. Special Taxes Appeals Hearings
 - B. Property Tax Appeals Hearings

C. Public Hearings

- 1. [Taxpayers’ Bill of Rights Hearing +](#)Ms. Thompson

Public hearing to allow taxpayers to comment on items in the Taxpayers’ Rights Advocate Annual Report or issues related to the agency’s administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

- There are no items for the following:
- 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.)

1. Property Taxes Matters.....Mr. Harris
 - Land Escaped Assessments
 - a. Los Angeles SMSA Ltd., Partnership dba Verizon Wireless (2532) 'CF'
 - b. AT&T Mobility LLC (2606) 'CF'
 - c. Sprint Spectrum LP (2720) 'CF'

Chief Counsel Matters

There are no items for the following:

- 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. Administrative Consent AgendaMs. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
 - [July 30, 2019 +](#)
2. [Invitation to Annual Meeting of the State Board of Equalization and County Assessors +](#)

Request approval to invite county assessors to meet with the Board and discuss issues relating to property assessment administration.

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. Statewide Hearings Costs and Logistics
Update on costs and logistics of statewide hearings for discussion and possible Board action.
 - b. Board Members' Strategic Planning Sessions Costs and Budget
Update on costs and budget for discussion and possible Board action.

- c. **BOE's Operational Budget FY 2019-20 +**
Presentation of BOE's Operational Budget for FY 2019-20.
 - d. **Organizational Update +**
Report on the status of pending and upcoming organizational issues.
 - 2. Chief Counsel Report
There are no items for this matter.
 - 3. Property Tax Deputy Director's Report Mr. Yeung
 - a. **Surveys: Assessors' Perspective +** Mr. Yeung
Speaker: Honorable Leslie K. Davis, President,
California Assessors' Association (CAA)

The CAA will provide information on the county assessors' role and functions in assessment practices surveys.
 - ~~b. Overview of Dark Store Theory +~~ Mr. Yeung
~~Speaker: Honorable Christina Wynn
Sacramento County Assessor~~

~~The Sacramento County Assessor will provide an overview of Dark Store Theory and the assessment of vacant buildings.~~
 - c. **Letters to Assessors First Quarterly Update +** Ms. Lumsden
Staff will provide an overview of the BOE's Letters to Assessors (LTA), including an update on the past three years through the present.
 - d. **Legal Entity Ownership Program (LEOP) +** Ms. Skinner
Presentation on LEOP, including its history, statutory authority, function and responsibility.
 - 4. Legislative, Research & Statistics Division Chief's Report Mr. Durham
 - a. **Update on Legislative Issues +**
Update on legislative bills impacting the BOE, both administrative and program related.

5. Other Administrative Matters
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.

1. [Property Tax Related Training and Continuing Education: Restoring the Statewide Program +](#) Ms. Cohen

Discussion and possible action related to the needs, challenges and opportunities of appraiser training statewide and assess the extent to which the BOE can contribute to the development and expansion of training programs. The goal is to address fully the statewide appraiser training and continuing education needs for assessor offices and BOE.

2. [Interagency Agreements for Alcoholic Beverage Tax and Tax on Insurers: Overview of contracted services +](#) Ms. Cohen

Discussion and possible action to identify interagency agreements and restore fully the administration of these functions to the Board of Equalization.

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

N. Public Comment on Matters Not on the Agenda

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

- O. Closed Session
There are no items for this matter.

Recess - The meeting will reconvene on Wednesday, August 28, for any items not concluded.

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.

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.



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Wednesday, August 28, 2019

9:00 a.m. Board Meeting Reconvenes*

Items agendized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time.

Adjourn

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CANCELLED



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Agenda Changes

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

08/21/19, K3b, Overview of Dark Store Theory, Material Added

08/22/19, K1d, Organizational Update, Material Added

08/22/19, K3b, Overview of Dark Store Theory, Removed

08/23/19, J2, Invitation to Annual Meeting of the State Board of Equalization and County Assessors, Material Added

08/23/19, K3c, Letters to Assessors First Quarterly Update, Material Added

08/23/19, K3d, Legal Entity Ownership Program (LEOP), Material Added

08/26/19, L1, Property Tax Related Training and Continuing Education: Restoring the Statewide Program (Ms. Cohen), Material Added

08/26/19, L2, Interagency Agreements for Alcoholic Beverage Tax and Tax on Insurers: Overview of contracted services (Ms. Cohen), Material Added

08/26/19, Board Meeting Day 2: Wednesday, August 28, 2019, Cancelled

08/26/19, K1a, Statewide Hearings Costs and Logistics, Material Not Expected

08/26/19, K b, Board Members' Strategic Planning Sessions Costs and Budget, Material Not Expected

08/26/19, K1c, BOE's Operational Budget FY 2019 20, Material Added

08/26/19, K3a, Surveys: Assessors' Perspective, Material Added