



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
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www.boe.ca.gov

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First District, Sacramento

MALIA M. COHEN
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Third District, Santa Monica

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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
March 25, 2020
NOTICE AND AGENDA
Meeting Agenda (3/24/2020 4:30 PM)

Wednesday, March 25, 2020

The BOE is actively monitoring the continuing developments surrounding the threat of the COVID-19 virus. We are guided by the following goals: (1) to protect the health of the public and our employees; (2) to help slow the spread of the virus in California and the nation; (3) to ensure the continuity of the work of the agency; and (4) to ensure all measures taken are in line with guidelines from the U.S. Centers for Disease Control and Prevention and the California Department of Public Health, and the Governor's March 4 and 12, 2020 Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to increase social distancing — that is, to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing close face-to-face interactions. Therefore, BOE will be utilizing, to a greater extent, virtual interaction tools for its meetings, consistent with paragraph 11 of the Governor's March 12, 2020 Executive Order (N-25-20) ([Full Text Here](#)), as updated by the Governor's March 17, 2020 Executive Order (N-29-20) ([Full Text Here](#)).

For the March 25, 2020 meeting, the Board meeting room will be open to the public; however, Board Members will be attending telephonically. Additionally, the public will be able to call in to hear the meeting telephonically. You may view the live webcast, or if you would like to listen by teleconference, dial USA Toll-Free: 888-822-7517, USA Caller Paid/International Toll: 713-353-0212. The participant pass code is 4803893 #. If you would like to submit a public comment on an agenda item, please email indhubala.srinivasan@boe.ca.gov with your name, the agenda item you would like to comment on, and a summary of your comment.

The BOE strongly encourages those in high-risk populations and those who can participate in the meeting through virtual means to do so. [Additional information](#) and updates related to the meeting will be provided on www.boe.ca.gov in the "Board Meetings" area as they become available.

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
- 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 Tax MattersMr. Harris
 - Audits
 - a. Richmond Pacific Railroad Corporation (0857) 'CF'
 - b. Cox California Telcom, LLC (7640) 'CF'
 - c. Viasat, Inc. (8205) 'CF'

Chief Counsel Matters

There are no items for the following 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. Administrative Consent AgendaMs. Davis

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

- 1. Approval of Board Meeting Minutes
 - [January 28, 2020 +](#)
 - [February 20, 2020 +](#)

K. Other Administrative Matters

1. Executive Director's Report Ms. Fleming
 - a. **Organizational Update +**
Report on the status of pending and upcoming organizational issues.
 - b. Statewide Informational Hearing
Discussion on Statewide Informational Hearing tentatively scheduled for April 29, 2020 in Sacramento.
 - c. **Extension of Time to Complete Local Assessment Roll +**
Report on Time Extension for Butte County to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
2. Chief Counsel Report
There are no items for this matter.
3. Property Tax Deputy Director's Report Mr. Yeung
 - a. Operational Updates
Report on the status of pending and upcoming projects activities and departmental issues.
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. Taxpayers' Rights Advocate Office's Report..... Ms. Thompson
 - a. ~~Taxpayers' Rights Advocate Office Update~~
~~Update on actions taken in response to presenters at the August 2019 Taxpayers' Bill of Rights Hearing.~~
6. 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. New Matters
There are no items for this matter.
2. Board Member Initiatives
 - a. ~~Board Member Strategic Planning Session..... Mr. Vazquez~~
~~Discussion of the Board Member Strategic Planning Session summary report and next steps.~~
 - b. ~~Board Workforce Planning Workgroup..... Mr. Vazquez~~
~~Update on scheduled workgroup kickoff meeting. No board action requested.~~

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.

Announcement of Closed Session Ms. Davis

O. Closed Session

1. ~~Pending litigation: *La Paloma Generating Company v. California Board of Equalization, Kern County, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).~~
2. ~~Pending Litigation: *Verizon California, Inc v. California State Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case Nos. 34-2011-00116029-CU-MC-GDS, 34-2014-00171512-CU-MC-GDS, 34-2015-00175631-CU-MC-GDS, 34-2015-00175627-CU-MC-GDS, 34-2015-00175621-CU-MC-GDS, 34-2015-00175609-CU-MC-GDS, 34-2013-~~

~~00138191-CU-MC-GDS, 34-2014-00157245-CU-MC-GDS (Gov. Code, § 11126(e)).~~

~~3. Review of all pending litigation (Gov. Code, § 11126(e)).~~

Announcement of Open Session.....Ms. Davis

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.

If you wish to receive this Notice and Agenda electronically, you can subscribe at 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 and click on [Watch Meetings Live](#) 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 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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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.

03/19/20 | L2a | Board Member Strategic Planning Session | Postponed

03/19/20 | L2c | Board Workforce Planning Workgroup | Postponed

03/19/20 | O1 | Pending litigation: *La Paloma Generating Company v. California Board of Equalization, Kern County, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)) | Postponed

03/19/20 | O2 | Pending Litigation: *Verizon California, Inc v. California State Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case Nos. 34-2011-00116029-CU-MC-GDS, 34-2014-00171512-CU-MC-GDS, 34-2015-00175631-CU-MC-GDS, 34-2015-00175627-CU-MC-GDS, 34-2015-00175621-CU-MC-GDS, 34-2015-00175609-CU-MC-GDS, 34-2013-00138191-CU-MC-GDS, 34-2014-00157245-CU-MC-GDS (Gov. Code, § 11126(e)) | Postponed

03/19/20 | O3 | Review of all pending litigation (Gov. Code, § 11126(e)) | Postponed

03/19/20 | Teleconference Information and COVID-19 virus Information | Added

03/24/20 | K4a | Update on Legislative Issues | Postponed

03/24/20 | K5a | Taxpayers' Rights Advocate Office Update | Postponed