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 Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. During this time, BOE will be utilizing teleconference interaction tools for its meetings, consistent with the Governor’s Executive Order N-29-20 (issued March 17, 2020; see Full Text Here).

In accordance with this guidance, this Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend remotely. The public will be able to call in to hear the meeting telephonically or view the live webcast.

If you would like to listen by teleconference, dial Toll-Free:844-721-7237, and when prompted, enter the conference access number: 8036497.

**Recommendation:** If possible, dial into the teleconference on a cell phone to minimize connectivity issues and background noise.

If you would like to submit a public comment on an agenda item, please visit our additional information webpage to fill out a public comment submission, listing your name, identifying the agenda item you would like to comment on, and a summary of your comment. Based on these submissions, we will identify public commenters to speak during the meeting or have staff read the comment submissions into the record. Please email MeetingInfo@boe.ca.gov if you have any questions about this process.

The BOE strongly encourages virtual participation from any interested party. Additional information and updates related to this meeting will be provided on www.boe.ca.gov/meetings/info-072220.htm 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

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

G. Rulemaking

1. Proposed Amendments to Property Tax Rule 202 +......................... Mr. Lin

Staff requests re-confirmation of authorization to publish proposed amendments for the correct version of amended Rule 202 Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators, to certify emergency Rule 202, which establishes a new allocation formula and the “lead county” system, and requires an audit and the issue of “California Standard Flight Times.”

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

1. Approval of Board Meeting Minutes
   • May 13, 2020 +
   • May 27, 2020 +
   • May 29, 2020 +
   • June 9, 2020 +
   • June 23, 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, including: Statewide Informational Hearing; State Budget Update; and Governor’s Resilience Roadmap – Stage 2.

   b. Extension of Time to Complete Local Assessment Roll +

   Report on Time Extension for the counties of Imperial and Yolo to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

   c. Extension of Time for Official Acts +

   Report on time extension for official acts for the Assessment Appeals Board of Imperial, Santa Barbara and Santa Clara Counties and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 and Property Tax Rule 1051.

   d. Operational Priorities & Projects + ....................... Ms. Renati

   Report on the status of operational priorities and agency projects.

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.
   b. FY 2020-21 Private Railroad Car Tax Rate ‘CF’ + ............ Mr. Yeung
      Report on the tax rate applicable to the 2020-21 Private Railroad Car Tax Assessment.
   c. Adoption of the 2020 Private Railroad Car Roll ‘CF’ ........ Mr. McCool
      Staff recommendation for the lien date 2020 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
   d. Adoption of the 2020 State-Assessed Property Roll ‘CF’ ................................................................. Mr. McCool
      Staff recommendation on the allocations of the unitary values adopted by the Board in May 2020, plus adjustments based on prior Board action and staff-recommended nonunitary values.

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 and an overview of ACA 11.

5. Taxpayers’ Rights Advocate Office’s Report.......................Ms. Thompson
   a. Taxpayers’ Rights Advocate Office Update
      Update on activities of the Taxpayers’ Rights Advocate Office.

6. Other Administrative Matters
   There are no items for this matter.
L. **Board MemberRequested 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 these matters.

2. Board Member Initiatives
   a. Board Workforce Planning Workgroup.......................... Mr. Vazquez
      Presentation of the Workforce Development pilot program with the Los Angeles County Assessor’s Office, including a proposed Emergency 2-year Appraiser Certificate program for possible action.

M. **Public Policy Hearings**
Items that appear under these matters provide information to the Members and may require Board action or direction.

   Report, discussion, and possible action on the action adopted by the Board on May 29, 2020, regarding requesting an Executive Order to address Working Group 2’s topic: Assessment Appeals Relief: RTC 1604(c) for AABs 2-Year Statute of Limitations Deadline to Hear Appeals; and RTC 1603 & 1605 for Taxpayers 60- Day Deadline to File an Appeal on Notice of Supplemental or Escape Assessment.

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 these matters.

**Recess** - The meeting will reconvene on Thursday, July 23, 2020.

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. 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.
Thursday, July 23, 2020, 10:00 a.m.

10:00 a.m.  Board Meeting Reconvenes*

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Informational Hearing
“Modernizing California’s Property Tax System - Part III
Discussion of the Newly Qualified Split Roll Initiative”

1. Opening Remarks ................................................................. Mr. Gaines
   Panelists: Ted Gaines, Member, California State Board of Equalization District 1
   Antonio Vazquez, Chairman, California State Board of Equalization District 3
   Mike Schaefer, Vice Chair, California State Board of Equalization District 4
   Malia M. Cohen, Member, California State Board of Equalization District 2
   Yvette Stowers, Deputy State Controller for Taxation

2. Overview of Proposition 15 ..................................................... Mr. Gaines
   Initiative 1870 (A.G. File No. 19-0008, Amendment No. 1) increases funding for public schools, community colleges, and local government services by changing tax assessment of commercial and industrial property (Initiative Constitutional Amendment).
   Panelist: Brian Uhler, Deputy Legislative Analyst, Legislative Analyst's Office
3. Discussion with Proponents and Opponents ................................. Mr. Gaines

   Proponents:  Lenny Goldberg, Research and Policy Consultant, Schools & Communities First
                Nikki Fortunato Bas, Oakland City Council, District 2
                Devin Murphy, Planning Commissioner, City of Pinole, and small business owner

   Opponents:  Rachel Michelin, President, California Retailers Association
                John Kabateck, California State Director, National Federation of Independent Business (NFIB)
                Jamie Johanssen, President, California Farm Bureau Federation

4. Impact on the State Board of Equalization................................. Mr. Gaines

   Panelists:  Brenda Fleming, Executive Director, California State Board of Equalization
                Henry Nanjo, Chief Counsel, California State Board of Equalization
                David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization
                Lisa Thompson, Taxpayers’ Rights Advocate, California State Board of Equalization

5. Impact on County Assessors ......................................................... Mr. Gaines

   Panelists:  Honorable Jeffrey Prang, Los Angeles County Assessor, Representing Large Counties
                Honorable Don Gaekle, President, California Assessors’ Association and Stanislaus County Assessor, Representing Medium Counties
                Honorable Leslie K. Davis, Calaveras County Assessor, Representing Small Counties

6. Impact on the Appeals Process ..................................................... Mr. Gaines

   Panelists:  Paul Waldman, President, California Alliance of Taxpayer Advocates (CATA) +
                Wes Nichols, Board Member, California Alliance of Taxpayer Advocates (CATA)
                John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO)

7. Public Comment .............................................................................. Mr. Gaines

8. Closing Remarks ............................................................................. Mr. Gaines

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

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+ 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.
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.

07/20/20 | J1 | Approval of Board Meeting Minutes: May 13, 2020, May 27, 2020, and May 29, 2020 | Material Added

07/20/20 | 6 | Impact on the Appeals Process | Material Added

07/21/20 | L2a | Board Workforce Planning Workgroup | Material Not Expected


07/21/20 | J1 | Approval of Board Meeting Minutes: June 9, 2020, and June 23, 2020 | Material Added