



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 274-3540 • FAX (916) 285-0127  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN  
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**October 19-21, 2021**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as 10/19/2021 4:30 PM)**

This BOE Board Meeting will occur remotely by teleconference, with no physical Board Meeting location, consistent with Government Code, section 11133. The public may view the [Live Webcast](#) and may participate by telephone at:

- **Tuesday**, October 19, 2021, **877-226-8152**, access code: **4571422#**
- **Wednesday**, October 20, 2021, **877-692-8955**, access code: **482923#**
- **Thursday**, October 21, 2021, **844-291-5491**, access code: **396172#**

The BOE strongly encourages participation from any interested party. Public comment is accepted on any agenda item, other than a Closed Session item. If you would like to submit a public comment on an agenda item in advance, please visit our additional information webpage for this meeting to fill out a public comment submission: [www.boe.ca.gov/meetings/info-101921.htm](http://www.boe.ca.gov/meetings/info-101921.htm). If there are technical difficulties, or if you need accommodation, we will read submitted comments into the record at appropriate times.

If you would like to request reasonable accommodation and/or request this material in alternate format, please make your request as soon as possible. If you would like to make a public comment and you intend to use a translator or translating technology, you may contact Board Proceedings in advance of the meeting to ensure you are given twice the allotted time to comment. We recommend a minimum of 72 hours' advanced notice.

Please contact Board Proceedings with any participation questions, accommodation requests, or if you would like to request specific information regarding items on this Notice and Agenda by telephone (916) 274-3540 (voice or TTY) or email [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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.

General information regarding Board Meetings, including this and other agendas, can be found at [www.boe.ca.gov/meetings/boardcomm.htm](http://www.boe.ca.gov/meetings/boardcomm.htm).

**Tuesday, October 19, 2021, 10:00 a.m.**

**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**

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

- 1. Special Taxes Matters  
There are no items for this matter.
- 2. Property Tax Matters ..... Mr. McCool
  - Petitions for Reassessment of Unitary Value
    - a. GenOn California South LP – Ormond Beach (1115) 'CF'
    - b. Indigo Generation, LLC (1141) 'CF'
    - c. Larkspur Energy, LLC (1142) 'CF'
    - d. U.S. TelePacific Corp. (7757) 'CF'
    - e. Extenet Systems (California) LLC (8093) 'CF'
  - Petitions for Penalty Abatement on Unitary Value
    - f. Arizona Public Service Company (0191) 'CF'
    - g. Volcano Telephone Company (0327) 'CF'
    - h. GenOn California South LP – Ellwood (1117) 'CF'
    - i. NTT America, Inc. (7732) 'CF'
    - j. Backbone Communications, Inc. (8031) 'CF'
    - k. PC Landing Corp. (8116) 'CF'
    - l. Ridge Communications, Inc. (8212) 'CF'
- 3. Legal Appeals Property Tax Matters  
There are no items for this matter.
- E. Tax Program Nonappearance Matters – Adjudicatory  
There are no items for this matter.

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

1. Property Taxes Matters..... Mr. McCool
  - Board Roll Changes
    - a. 2021 Board Roll of Private Railroad Cars 'CF'
    - b. 2021 Board Roll of State-Assessed Property 'CF'

**Chief Counsel Matters**

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

**G. Rulemaking  
Section 100 Changes**

1. [Regulations \(Property Tax Rules\) 370 and 370.5 +](#) ..... Ms. Yim

Staff request for approval to proceed with Section 100 changes to update Property Tax Rules 370, *Random Selection of Counties for Representative Sampling for Calendar Years Other than 2016 Through 2020*, and 370.5, *Random Selection of Counties for Survey or Representative Sampling for Calendar Years 2016 Through 2020*, to reflect recent statutory changes to Government Code, section 15643.

There are no items for the following:

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

1. Approval of Board Meeting Minutes
  - [September 21-22, 2021 +](#)

**K. Other Administrative Matters**

1. Executive Director's Report ..... Ms. Fleming
  - a. Operational Priorities ..... Ms. Renati  
Report on the status of operational priorities.
  - b. **Proposition 19 Implementation Project +** ..... Ms. Renati  
Report on the status of the agency's Proposition 19  
Implementation Project.
    - Update on the Implementation and Action Plan ..... Ms. Renati
    - Update on the Property Tax Department's  
Implementation Actions, Including Updates  
on Guidance ..... Mr. Yeung/  
Ms. Lumsden
    - Update on the Legal Department's  
Implementation Actions, Including Updates  
on Rulemaking ..... Mr. Nanjo/  
Mr. Moon
    - Update on legislation related to Implementation  
of Proposition 19 ..... Mr. Weatherby
    - Update on the Communications Department's  
Implementation Actions ..... Mr. Kim
    - Update on the Taxpayers' Rights Advocate  
Office's Implementation Actions ..... Ms. Thompson
    - Update on Education and Outreach  
Implementation Actions ..... Ms. Thompson
2. Chief Counsel Report ..... Mr. Nanjo
  - a. Legal Workload Quarterly Report  
General discussion on the Legal Department's workload  
over the last three months.
3. Property Tax Deputy Director's Report  
This matter is scheduled for Wednesday, October 20, 2021.

4. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
    - a. **Update on Legislative Issues +**  
Update on administrative and program related legislative bills impacting the BOE.
  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 Member Requested Matters  
There are not items for this matter.

The following matters are scheduled for Wednesday, October 20, 2021:

- M. Public Policy Hearings
  - N. Public Comment on Matters Not on the Agenda
- O. Closed Session  
There are no items for this matter.

### **1:00 p.m. Board Meeting Reconvenes**

#### **AA. Annual Board Meeting with County Assessors + ..... Mr. Vazquez**

1. **Greetings and Introductory Remarks by each Board Member+**
2. Opening Remarks by California Assessors' Association – Recap of 2021 and Priorities for 2022  
Speakers: Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk  
Hon. Leslie Morgan, President-Elect, CAA; and Shasta County Assessor-Recorder
3. Group Photograph of County Assessors

**Recess** - The Board Meeting will reconvene on Wednesday, October 20, 2021, at 10:00 a.m.

Catherine Taylor, Chief  
Board Proceedings and  
Support Services Division

- + 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, October 20, 2021, 10:00 a.m.**

**10:00 a.m. Board Meeting Reconvenes**  
**Board Work Groups Convene Upon Adjournment of the Board Meeting**

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**10:00 a.m. Board Meeting Reconvenes**

**Administrative Session (Continued)**

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

**K. Other Administrative Matters (Continued)**

1. Executive Director’s Report (Continued).....Ms. Fleming
  - c. Organizational Update
 

Report on the status of pending and upcoming organizational issues.
  - d. [Status Report on Options for COVID-19 Impact on Property Tax Deadlines +](#)

Status update on proposed Constitutional and statutory draft amendments which would extend specific property tax deadlines intended to provide relief for taxpayers impacted by the COVID-19 pandemic and other state emergencies.

Speakers:

- John McKibben, Committee Chair, California Association of Clerks and Election Officials (CACEO) +
- ~~TBD~~, Richard J. Ayoob California Alliance of Taxpayer Advocates (CATA) and Ajalat, Polley, Ayoob, Matarese & Broege +

e. Organization of Board Work Groups +

Follow-up discussion and action on the Board Work Groups' Charter, to formalize the Work Groups' forums.

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.

- Letters to Assessors + ..... Ms. Lumsden
- Appraisal Training and Certification ..... Ms. Lumsden
- Assessment Practices Surveys..... Ms. Lumsden
- State Assessed Property ..... Mr. McCool

b. Welfare Exemption Process Improvement Project +

Report on the status of the agency's Welfare Exemption Process Improvement Project.

**M. Public Policy Hearings**

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

1. Proposition 19 Implementation

There are no planned staff reports or external speakers for this item. Persons who wish to address the Board may do so under this item on the agenda.

2. Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings..... Mr. Vazquez/  
Ms. Cohen

A continuation of discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic and other



calamities, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required. Following the testimony of the listed speakers, other individuals and members of the public will be invited to participate.

- a. Report on communications received regarding remote AAB Hearings:

Speaker:

- Brenda Fleming, Executive Director, California State Board of Equalization

- b. Follow-up Report on Surveys of Responses Received from AABs Regarding Remote AAB Hearings and Request to Clarify LTA No. 2021/002

Speaker:

- [John McKibben, Committee Chair, California Association of Clerks and Election Officials \(CACEO\)](#) +

- c. Follow-up Evaluation of Remote AAB Hearings – Taxpayer Representative Perspectives and Clarification of LTA No. 2021/002

Speaker:

- [Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, California Alliance of Taxpayer Advocates \(CATA\); and Partner, Pillsbury Winthrop Shaw Pittman](#) +
- [Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, California Alliance of Taxpayer Advocates \(CATA\); and Partner, Pillsbury Winthrop Shaw Pittman](#) +

- d. Follow-up Evaluation of Remote AAB Hearings – County Perspectives and Clarification of LTA No. 2021/002

Speakers:

- Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors

- [Thomas R. Parker, Deputy County Counsel, Los Angeles County +](#)
  - Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
  - Marcy L. Berkman, Retired Deputy County Counsel, Santa Clara County
  - Kathy McClellan, Assistant Clerk of the Board of Supervisors, Sacramento County
  - Kyreen Gonzalez, Deputy Clerk of the Board of Supervisors, Sonoma County
  - Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk
- e. Follow-up on Impact of Possible Transition Plans for In-Person AAB Hearings

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County
  - Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
  - Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
  - David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization
- f. Follow-up on Other Key Issues Needing Additional Guidance Regarding Remote AAB Hearings

Speakers:

- Thomas R. Parker, Deputy County Counsel, Los Angeles County
- Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk

- Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

g. Board Wrap Up and Schedule for Next Steps

Speakers:

- Hon. Antonio Vazquez, Chairman, California State Board of Equalization District 3
- Hon. Malia M. Cohen, Member, California State Board of Equalization District 2
- Brenda Fleming, Executive Director, California State Board of Equalization

**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.

**Board Work Groups Convene Upon Adjournment of the Board Meeting**

Board Work Groups take up specific topics for further investigation and discussion. Board Work Groups may solicit stakeholder input and may report back to the Board with recommendations for possible actions.

Board Workgroup on Wine Industry & Winegrower Excise Tax Data .....Mr. Schaefer /  
Ms. Cohen

Discussion of issue, options, and possible action to address concerns raised by the Wine Institute regarding access to winegrower excise tax data.

**Recess** - The meeting will reconvene on Thursday, October 21, 2021, 10:00 a.m. for any items not concluded.

Catherine Taylor, Chief  
Board Proceedings and  
Support Services Division

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- ++ Material will be available at a later date.
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**10:00 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**

Catherine Taylor, Chief  
Board Proceedings and  
Support Services Division

- + Material is available for this item.
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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.

10/12/21 | K4a | Update on Legislative Issues | Material Added

10/12/21 | K3a | Operational Updates: Letters to Assessors | Material Added

10/12/21 | K1e | Status Report on Options for COVID-19 Impact on Property Tax Deadlines | Speakers Name and Materials Added

10/12/21 | M2d | Follow-up Evaluation of Remote AAB Hearings – County Perspectives and Clarification of LTA No. 2021/002: Thomas R. Parker, Deputy County Counsel, Los Angeles County | Material Added

10/15/21 | K2a | Legal Workload Quarterly Report | Material Not Expected

10/15/21 | AA | Annual Board Meeting with County Assessors | Material Added

10/15/21 | AA1 | Greetings and Introductory Remarks by each Board Member | Material Added

10/15/21 | K1d | Status Report on Options for COVID-19 Impact on Property Tax Deadlines: TBD, California Alliance of Taxpayer Advocates (CATA) | Material Revised

10/15/21 | K3a | Letters to Assessors | Material Revised

10/15/21 | Board Meeting Day 3: Thursday, October 21, 2021 | Cancelled

10/18/21 | AA3a | Welfare and Low-Income Housing Exemption Improvement Project: Status, Timeline and Objectives | Material Added

10/18/21 | K1e | Organization of Board Work Groups | Material Added

10/18/21 | K3b | Welfare Exemption Process Improvement Project | Material Added

10/19/21 | K1d | Status Report on Options for COVID-19 Impact on Property Tax Deadlines: TBD, California Alliance of Taxpayer Advocates (CATA) | Speaker Name added

10/19/21 | M2c | Follow-up Evaluation of Remote AAB Hearings – Taxpayer Representative Perspectives and Clarification of LTA No. 2021/002 | Speaker Name and Material Added