



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

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PUBLIC AGENDA NOTICE
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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
May 24-25, 2022

The BOE strongly encourages public participation in the Board Meetings. If you would like to observe the meeting, the public may attend in person, view the [Live Webcast](#), or may listen by telephone at: **1-877-336-4440**, access code: **4192718#**.

You may provide public comment in person, by telephone, or in writing. Public comment is accepted on any agenda item other than Closed Session items.

To speak before the Board by telephone, dial the phone number and access code above, and follow the instructions of the AT&T moderator.

To submit a written public comment in advance, fill out a public comment form: www.boe.ca.gov/meetings/info-052422.htm. Written comments will be read into the record during the meeting. The Comment form will be removed from the website 15 minutes prior to the start of the Board meeting.

To speak before the Board in person, please complete a public comment appearance sheet at the meeting. When the item is called, you will be recognized to provide your comment. Completing a public comment appearance sheet is voluntary and speakers who decline to fill out an appearance sheet will not be precluded from speaking at the meeting.

The meeting location is architecturally accessible to persons with physical disabilities. In addition, meeting materials are available in alternative formats to persons with disabilities. If you have a disability and would like to request reasonable accommodation at the meeting, or meeting materials in an alternate format, please make your request as soon as possible, but no later than five working days prior to the meeting date. Some alternate formats take longer to produce than others. Therefore, the earlier your request is received, the more likely we can provide the specific alternate format requested. To place your request, contact Board Proceedings by telephone (916) 274-3540 (voice or TTY) or email MeetingInfo@boe.ca.gov.

General information regarding Board Meetings, including this and other agendas, can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Please be advised that any material containing confidential taxpayer information cannot be publicly disclosed.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, May 24, 2022**

AGENDA

**10:00 a.m. Pledge of Allegiance
Board Meeting Convenes**

AA. Adoption and Special Presentation of Retirement Resolution..... Ms. Cohen
• [Brenda J. Fleming +](#)
• [Laura SooHoo+](#)

BB. Board Member Annual Photograph

Recess - The meeting will reconvene after the Board Member Annual Photograph

Board Meeting Reconvenes

CC. State-Assessed Properties Value Setting

[Property Tax Matter 'CF' +](#) Mr. McCool

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

- A. Special Taxes Appeals Hearings (None Scheduled)
- B. Property Tax Appeals Hearings (None Scheduled)
- C. Public Hearings (None Scheduled)
- D. Tax Program Nonappearance Matters – Consent (None Scheduled)
- E. Tax Program Nonappearance Matters – Adjudicatory (None Scheduled)
- F. Other Tax Program Nonappearance Matters (None Scheduled)

Chief Counsel Matters

- G. Rulemaking (None Scheduled)
- H. Property and Special Taxes (None Scheduled)

I. Other Chief Counsel Matters (None Scheduled)

Administrative Session

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

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

1. Approval of Board Meeting Minutes

- [April 26, 2022 +](#)

2. [Adoption of Property Tax Forms +](#)*Revisions to Proposition 19 Forms*

BOE-19-B *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*

BOE-19-C *Certification of Value by Assessor for Base Year Value Transfer*

BOE-19-D *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons*

BOE-19-DC *Certificate of Disability*

BOE-19-G *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*

BOE-19-P *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*

BOE-19-V *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster*

BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*

BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

Revisions to Forms for 2023 Lien Date

- BOE-260A *Certificate and Affidavit for Exemption of Certain Aircraft*
- BOE-260B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*
- BOE-262AH *Church Exemption*
- BOE-263 *Lessors' Exemption Claim*
- BOE-263-B *Lessees' Exemption Claim*
- BOE-263-C *Church Lessors' Exemption Claim*
- BOE-264-AH *College Exemption Claim*
- BOE-265 *Cemetery Exemption Claim*
- BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*
- BOE-268-A *Public School Exemption*
- BOE-268-B *Free Public Library or Free Museum Claim*
- BOE-269-AH *Claim for Veterans' Organization Exemption*
- BOE-305-AH *Assessment Appeal Application*
- BOE-502-A *Preliminary Change of Ownership Report*
- BOE-502-AH *Change of Ownership Statement*

K. Other Administrative Matters

- 1. Executive Director's ReportMs. Stowers
 - a. Organizational Update
 - Report on the status of pending and upcoming organizational issues.
 - b. Extension of Time to Complete Local Assessment Roll +
 - Report on Time Extension for the Counties of Mariposa, Mendocino, and Trinity to complete and submit 2022 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

- c. Operational Priorities Ms. Renati
Report on the status of operational priorities.
- d. [Proposition 19 Implementation Project +](#) Ms. Renati
Report on the status of the agency's Proposition 19 Implementation Project.
2. Chief Counsel Report (None Scheduled)
3. Property Tax Deputy Director's Report
- a. Operational Updates
Report on the status of pending and upcoming projects, activities, and departmental issues.
- Proposition 19 Implementation Actions and Guidance.....Mr. Yeung/
Ms. Lumsden
 - [Letters to Assessors +](#) Ms. Lumsden
 - Appraisal Training and Certification Ms. Lumsden
 - Assessment Practices Surveys Ms. Lumsden
 - State Assessed Property..... Mr. McCool
 - Welfare Exemption Process Improvement Project Ms. Keach
- b. [4-R Act Equalization Ratio for Fiscal Year 2022-23 +](#) Mr. McCool
Adoption of the 4-R Act Equalization Ratio for the current fiscal year ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.
4. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
- a. Legislative Issues ++
Update on administrative and program related legislative bills impacting the BOE.
5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
- a. [Operational Update +](#)
Update on activities of the Taxpayers' Rights Advocate Office, including Proposition 19 education and outreach and other matters.

6. Other Administrative Matters (None Scheduled)

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 (None Scheduled)

2. Board Member Initiatives

- a. University of Southern California (USC) Sol Price School of Public Policy Collaborative Project PresentationMr. Gaines/
Mr. Schaefer

Discussion and possible Board action on a report out from the University of Southern California (USC) Sol Price School of Public Policy student team regarding their assessment and recommendations to the Board on proactively implementing a key component of Goal 4 (Agency-Wide Branding Campaign) of the Board Members' Strategic Plan. Specifically, the student team will present their key findings and recommended three-year branding strategy and implementation plan.

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. Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings

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.

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 (None Scheduled)

Recess - The meeting will reconvene on Wednesday, May 25, 2022, at 10:00 a.m. for any items not concluded.

+ 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 MEETING
450 N Street, Auditorium, Sacramento
Wednesday, May 25, 2022**

AGENDA

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

- + 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.

BOARD MEETING 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.

05/16/22 | K3a | Letters to Assessors | Material Added