



STATE BOARD OF EQUALIZATION

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Executive Director

PUBLIC AGENDA NOTICE
Published on July 15, 2022
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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
July 26-27, 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-072622.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, July 26, 2022**

AGENDA

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

AA. Constitutional Functions

- 1. **FY 2022-23 Private Railroad Car Tax Rate 'CF' +** Mr. McCool
Ms. DiNapoli
Report on the tax rate applicable to the 2022-23 Private Railroad Car Tax Assessment.
- 2. **Adoption of the 2022 Private Railroad Car Roll 'CF'** Mr. McCool
Staff recommendation for the lien date 2022 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
- 3. **Adoption of the 2022 State-Assessed Property Roll 'CF'** Mr. McCool
Staff recommendation on the allocations of the unitary values adopted by the Board in May 2022, plus adjustments based on prior Board action and staff-recommended nonunitary values.

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

- 1. **Board Roll Changes**..... Mr. McCool/
Ms. DiNapoli
 - a. 2019 and 2020 Board Roll of Private Railroad Cars 'CF'

Chief Counsel Matters

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

~~G.~~ Rulemaking

- 1. ~~Regulation 6001, *General Provisions* ++~~Ms. Himovitz
 ~~Proposed amendments to appendices A and B to Regulation
 6001 containing the Board's conflict of interest code.~~

- 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 Agenda**Ms. Cichetti
 (Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. ~~Adoption of Board Meeting Minutes~~
 - ~~May 24, 2022 +~~
 - ~~June 28, 2022 ++~~

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 Calaveras, Colusa, Kings, Napa, Plumas, San Benito, Solano and Tulare to complete and submit 2022 Local Assessment Rolls, 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. Other Administrative Matters
 - a. [Communications Chief's Quarterly Report +](#) Mr. Kim
Report on the status of BOE communications.
3. 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.
4. Chief Counsel Report.....Mr. Nanjo
 - a. Legal Workload Quarterly Report
General discussion on the Legal Department's workload over the last three months.
5. Property Tax Deputy Director's ReportMr. Yeung
 - a. Operational Updates
Report on the status of pending and upcoming projects, activities, and departmental issues, including Proposition 19 Implementation Actions and Guidance, [Letters to Assessors +](#), Appraisal Training and Certification, Assessment Practices Surveys, and State Assessed Property.
6. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
 - a. [Legislative Issues +](#)
Update on administrative and program related legislative bills impacting the BOE.

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. Board Member Strategic Plan Updates Ms. Cohen/
Mr. Vazquez

Quarterly reports on priorities, actions, and progress related to the goals of the Board Member Strategic Plan.

3. Board Work Group Reports

This matter is scheduled for Wednesday, July 27, 2022.

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, July 27,2022 at 10:00 a.m.

- + 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, July 27, 2022**

AGENDA

10:00 a.m. Board Work Group Convenes

Board Work Group

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

Property Tax Abatement + Ms. Cohen /
Mr. Vazquez

I. Greetings and Introductory Remarks

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District
- Yvette Stowers, Executive Director

II. Overview of the Current Housing Crisis & Development Challenges of Building Market Rate, *“Missing Middle”*, & Affordable Housing in California (*State, Education and Thinktank, Developers, Funders & Housing Advocates Perspectives*)

Speakers State Perspective:

- Jason Elliott, Senior Housing Advisor, Governor Gavin Newsom
- Lourdes M. Castro Ramirez, Secretary, CA Business, Consumer Services, & Housing Agency
- Tiena Johnson, Executive Director, CA Housing Finance Agency
- Honorable Fiona Ma, Treasurer, State of California
- Honorable Scott Wiener, Senator, Chair, CA Senate Housing Committee

Speakers Education & Thinktank Perspective:

- Carol Galante, Founder & Advisor, Turner Center for Housing & Innovation, University of California Berkeley & the Housing Lab
- Jason Ward, Ph.D., Associate Director, RAND Center on Housing & Homelessness in Los Angeles

Speakers Funder Perspective:

- Nancee Robles, Executive Director, CA Tax Credit Allocation Committee (CTCAC) & CA Debt Limit Allocation Committee (CDLAC), CA State Treasurer's Office
- Kate Ferguson, Multifamily Director, California Housing Finance Agency
- ~~Larry Flood, Production Division Director, Multifamily West Region, U.S. Department of Housing and Urban Development~~
- ~~Francesc R. Marti, Director, Policy, Strategy, & Legislative Affairs, CA Housing & Finance Agency~~
- Josh Hamilton, Senior Vice President, Century Housing Corporation

Speakers Developers:

- Cornelious Burke, Vice President of Legislative Affairs, California Building Industry Association
- Ray Pearl, Executive Director, California Housing Consortium
- Kenneth T. Lombard, President & CEO, BRIDGE Housing
- Cherene Sandidge, President, Black Developers Forum & Sandidge Urban Group

Speakers Housing Advocacy Perspective:

- Dwayne Crenshaw, President & CEO, Sacramento Urban League
- Susie Shannon, Policy Director, Housing is a Human Right, AIDS Healthcare Foundation & City of Los Angeles Health Commissioner

III. *"The Color of Housing"*: Systemic Racism, Equity, & Access to Capital and Financing

Speakers:

- Debra Gore-Mann, President & CEO, The Greenlining Institute
- ~~Fred Blackwell, President & CEO, San Francisco Foundation~~
- ~~Gary Acosta, CEO, National Association of Hispanic Real Estate Professionals (NAHREP) and Hispanic Wealth Project Co-Founder~~
- Noerena Limon, EVP of Public Policy and Industry Relations, National Association of Hispanic Real Estate Professionals

- ~~Beatriz “Bea” Olvera Stotzer, Co-founder Women’s Law Center & New Economics for Women (NEW), CEO of NEWCapital, LLC, and Member, Women and Girls Initiative Governing Council, County of Los Angeles~~

~~IV. Overview of Current Property Tax Incentives in California +~~

~~Speaker:~~

- ~~David Yeung, Deputy Director, Property Tax Department, BOE~~

V. Property Tax Abatement Strategies: *“Highlighting Initiatives Across the Country and Exploring Successes, Challenges, & Lessons Learned”*

Speakers State of New York – New York City:

- ~~Jessica Katz, Chief Housing Officer, City of New York~~
- ~~Brendan McLaughlin, Deputy Commissioner for Policy & Strategy, City of New York, Department of Housing Preservation and Development~~
- Matthew Murphy, Executive Director, Furman Center, New York University
- Hayley Raetz, Director, Data & Policy, Furman Center, New York University

Speaker State of Washington – Seattle:

- Jennifer LaBrecque, Manager, Market Incentives, Land Use, & Sustainability Manager, City of Seattle, Office of Housing

VI. Understanding California’s Experience: *“Highlighting Local Government Use of Joint Powers Authorities, Welfare Exemptions, and Other Strategies to Increase the Availability to Affordable Housing”*

Speakers:

- John P. Stoecker, Financial Advisor, CA Municipal Finance Authority
- Ben Barker, Financial Advisor, CA Municipal Finance Authority
- Jon Penkower, Managing Director, CA Statewide Communities Development Authority
- Sean Rawson, Waterford Property Company
- [David A. Garcia, Policy Director, Turner Center for Housing Innovation, University of California Berkeley +](#)
- [Michael Lane, State Policy Director, San Francisco Bay Area Planning and Urban Research Association \(SPUR\) +](#)

~~VII. Examining the Impact of Abatements to Incentivize the Development of Housing in California: “Why Do Abatements Matter?”~~

VIII. Overview of the Day & Next Workgroup Convening

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District

IX. Closing Remarks & Adjournment

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District
- Yvette Stowers, Executive Director

Adjourn Board Work Group

Board Meeting Reconvenes

L. Board Member Requested Matters (Continued)

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

3. Board Work Group Reports

Board Work Group (BWG) Chair/Co-chairs will report on progress of the BWG and may present the BWG recommendations and minutes to the full Board for consideration.

- a. Property Tax Abatement..... Ms. Cohen / Mr. Vazquez

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.

07/19/22 | G1 | Regulation 6001, General Provisions | Dismissed

07/21/22 | J1 | Adoption of Board Meeting Minutes | Postponed

07/25/22 | AA1 | FY 2022-23 Private Railroad Car Tax Rate | Presenter Added

07/25/22 | F1 | Board Roll Changes | Presenter Added

07/25/22 | Property Tax Abatement | Material Added

07/25/22 | I | Greetings and Introductory Remarks | Speakers Added

07/25/22 | II | Overview of the Current Housing Crisis & Development Challenges of Building Market Rate, “Missing Middle”, & Affordable Housing in California (*State, Education and Thinktank, Developers, Funders & Housing Advocates Perspectives*) | Speakers Added

07/25/22 | III | “The Color of Housing”: Systemic Racism, Equity, & Access to Capital and Financing | Speakers Added

07/25/22 | IV | Overview of Current Property Tax Incentives in California | Speakers and Material Added

07/25/22 | V | Property Tax Abatement Strategies: “Highlighting Initiatives Across the Country and Exploring Successes, Challenges, & Lessons Learned | Speakers Added

07/25/22 | VI | Understanding California’s Experience: “Highlighting Local Government Use of Joint Powers Authorities, Welfare Exemptions, and Other Strategies to Increase the Availability to Affordable Housing” | Speakers and Material Added

07/25/22 | VIII | Overview of the Day & Next Workgroup Convening | Speakers Added

07/25/22 | IX | Closing Remarks & Adjournment | Speakers Added

07/27/22 | II | Overview of the Current Housing Crisis & Development Challenges of Building Market Rate, “Missing Middle”, & Affordable Housing in California (*State, Education and Thinktank, Developers, Funders & Housing Advocates Perspectives*) | Speakers Added

07/27/22 | III | “The Color of Housing”: Systemic Racism, Equity, & Access to Capital and Financing | Speakers Added

07/27/22 | VIII | Overview of the Day & Next Workgroup Convening | Speakers Added

07/27/22 | III | “The Color of Housing”: Systemic Racism, Equity, & Access to Capital and Financing | Change in Speaker

07/27/22 | II | Overview of the Current Housing Crisis & Development Challenges of Building Market Rate, “Missing Middle”, & Affordable Housing in California (*State, Education and Thinktank, Developers, Funders & Housing Advocates Perspectives*) | Change in Speakers

07/27/22 | III | “The Color of Housing”: Systemic Racism, Equity, & Access to Capital and Financing | Change in Speakers

07/25/22 | IV | Overview of Current Property Tax Incentives in California | Postponed

07/27/22 | V | Property Tax Abatement Strategies: “Highlighting Initiatives Across the Country and Exploring Successes, Challenges, & Lessons Learned | Change in Speakers

07/27/22 | VII | Examining the Impact of Abatements to Incentivize the Development of Housing in California: “Why Do Abatements Matter?” | Postponed