



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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State Controller

YVETTE M. STOWERS
Executive Director

PUBLIC AGENDA NOTICE
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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
August 30-31, 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-083022.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, August 30, 2022**

AGENDA

10:00 a.m. Pledge of Allegiance

Board Meeting Convenes

- A. Special Taxes Appeals Hearings (None Scheduled)
- B. Property Tax Appeals Hearings (None Scheduled)

C. Public Hearings

- 1. [Taxpayers' Bill of Rights Hearing +](#)Ms. Thompson

Public hearing to allow taxpayers and stakeholders to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

- 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

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

G. Rulemaking

- 1. [Property Tax Rule 462.520 +](#) Mr. Moon

Staff request for authorization to publish amendments to Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, and to certify amendments previously made via the emergency process, making them permanent.

2. [Property Tax Rule 462.540 +](#) Mr. Moon

Staff request for authorization to publish amendments to Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*, and to certify amendments previously made via the emergency process, making them permanent.

- 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 (None Scheduled)

K. Other Administrative Matters

1. Executive Director’s ReportMs. Stowers

a. Organizational Update

Report on the status of pending and upcoming organizational issues.

b. New Board Meeting Minutes Guidelines and Adoption of Board Meeting Minutes

- [May 24, 2022 +](#)
- [June 28, 2022 +](#)
- [July 26-27, 2022 +](#)

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. 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.
3. Chief Counsel Report (None Scheduled)
4. 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.
5. Legislative, Research & Statistics Division Chief's Report....Mr. Weatherby
 - a. **Legislative Issues +**
Update on administrative and program related legislative bills impacting the BOE.
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. Agency-Wide Branding and Communications Campaign Update.....Mr. Gaines/
Mr. Schaefer
Discussion, follow up, and discussion of ideas to create effective branding and communications strategies for the State Board of Equalization as it pertains to Goal 4, *Agency-Wide Branding Campaign*, of the Board Members' Strategic Plan.
3. Board Work Group Reports
This matter is scheduled for Wednesday, August 31, 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 Board meeting will reconvene on Wednesday, August 31, 2022, upon adjournment of the Board Work Group.

+ 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, August 31, 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. “The Color of Housing”: Systemic Racism, Equity, & Access to Capital and Financing (Continued from July 27, 2022)

Speakers:

- Fred Blackwell, President & CEO, San Francisco Foundation
- Beatriz “Bea” Olvera Stotzer, Project 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

III. Overview of Current Property Tax Incentives in California + (Postponed from July 27, 2022)

Speaker:

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

IV. Examining the Impact of Abatements to Incentivize the Development of Housing in California: “Why Do Abatements Matter?” (Postponed from July 27, 2022)

Speakers:

- Louise Carroll, Partner, Katten Muchin Rosenman & former New York City Housing Preservation and Development Commissioner
- Sean Spears, President & CEO, Community Housing Works & former Assistant General Manager for Housing Development, City of Los Angeles Housing and Community Investment Department
- Deborah Norwood Ruane, Founder & Managing Partner, Norwood Development Strategies & former Executive Vice President, Chief Strategy Officer, San Diego Housing Commission
- William A. Witte, Chairman & CEO, Related California
- Michael E. Johnson, President & CEO, UrbanCore Development
- V. Fei Tsen, Founder, Managing Partner, Windflower Properties
- Marc Stivers, Director of Advocacy, CA Housing Partnership
- Honorable Shelly Scott, Marin County Assessor-Recorder-Clerk

V. Exploring a Statewide Solution: “What Makes Sense for California?”

Speakers City of Los Angeles:

- Honorable Gil Cedillo, Council Member & Chair, City Council Housing Committee, City of Los Angeles
- Ann Sewill, General Manager, Housing Department, City of Los Angeles

Speaker City of Fresno:

- Matthew Grundy, Deputy Mayor, City of Fresno

Speakers City of Riverside:

- Honorable Pat Lock Dawson, Mayor, City of Riverside
- Edward Enriquez, Chief Financial Officer & Interim Assistant City Manager, City of Riverside

~~Speakers City of Vacaville:~~

- ~~• Honorable Ron Rowlett, Mayor, City of Vacaville~~
- ~~• Emily Cantu, Director, Housing & Community Services Department, City of Vacaville~~

Speaker City of Vallejo:

- Honorable Pippin Dew, Councilmember, City of Vallejo

Speakers City of Santa Monica:

- Honorable Sue Himmerlrich, Mayor, City of Santa Monica
- Tara Barauskas, Executive Director, Community Corporation of Santa Monica

Speakers City of El Centro & County of Imperial:

- Honorable Tomas Oliva, Mayor City of El Centro
- Honorable Jesus Eduardo Escobar, Chair, Board of Supervisors, County of Imperial

VI. Overview of the Day & Next Workgroup Convening

Speakers:

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

VII. Closing Remarks & Adjournment

Speakers:

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

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.

08/23/22 | K2a | Operational Update | Material Added

08/25/22 | G1 | Property Tax Rule 462.520 | Material Added

08/25/22 | G2 | Property Tax Rule 462.540 | Material Added

08/26/22 | K5a | Legislative Issues | Material Added

08/29/22 | K1b | New Board Meeting Minutes Guidelines and Adoption of Board Meeting Minutes | Material Added

08/30/22 | Property Tax Abatement | Speakers Added

08/31/22 | V | Exploring a Statewide Solution: "What Makes Sense for California?" | Speakers Updated