



STATE BOARD OF EQUALIZATION

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Executive Director

PUBLIC AGENDA NOTICE
Published on October 7, 2022
(Updated 10/19/2022 9:00AM)

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
October 18-19, 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-101822.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, October 18, 2022**

AGENDA

9:00 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 (None Scheduled)

- D. Tax Program Nonappearance Matters – Consent**
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)
 - 1. Special Taxes Matters (None Scheduled)
 - 2. Property Tax Matters Mr. McCool
 - Petition for Unitary Escaped Land Assessments
 - a. Southern California Edison Company (0148), EAU22-002 ‘CF’
 - Petitions for Reassessment of Unitary Value
 - b. Pacific Bell Telephone Company (0279), SAU22-010 ‘CF’
 - c. Torrance Valley Pipeline Company (0409), SAU22-004 ‘CF’
 - d. Sprint Spectrum LP (2720), SAU22-001 ‘CF’
 - Petitions for Penalty Abatement on Unitary/Nonunitary Value
 - e. Foresthill Telephone Co. (0235), SAU22-002 ‘CF’
 - f. Kerman Telephone Co. (0246), SAU22-003 ‘CF’
 - g. Blythe Energy, Inc (1136), SAU22-008 ‘CF’
 - h. Purple Communications Inc (7999), SAU22-013 ‘CF’
 - 3. Legal Appeals Property Tax Matters (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 (None Scheduled)
- H. Property and Special Taxes (None Scheduled)

I. Other Chief Counsel MattersMr. Nanjo

1. Board Governance Review

Review of the provisions of the Board Governance policy.

Administrative Session

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

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

1. Adoption of Board Meeting Minutes

- [September 27-28, 2022 +](#)

2. Retirement Resolutions

- [Patricia Lumsden +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Stowers

a. Organizational Update

Report on the status of pending and upcoming organizational issues.

b. Operational Priorities Ms. Renati

Report on the status of operational priorities.

c. [Proposition 19 Implementation Project +](#) Ms. Renati

Report on the status of the agency's Proposition 19 Implementation Project.

d. Budget Quarterly Report..... Ms. Renati

Report on the status of BOE Budget.

- e. Special Taxes Quarterly Report Ms. L. Williams
General discussion on the Special Taxes workload over the last three months.
- 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, 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

This matter is scheduled for Wednesday, October 19, 2022

3. Board Work Group Reports

This matter is scheduled for Wednesday, October 19, 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, October 19, at 9:00 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, October 19, 2022**

AGENDA

9:00 a.m. Board Meeting Reconvenes

L. Board Member Requested Matters

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

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

Report out on the Property Tax Abatement Work Group.

AA. Annual Board Meeting with County Assessors..... Ms. Cohen

I. Greetings and Introductory Remarks by each Board Member
and Executive Director

II. Overview of the Board of Equalization's and California
Assessors' Association (CAA) Accomplishments and Priorities

Speakers: Hon. Malia M. Cohen, Chair, State Board of Equalization
Hon. Leslie Morgan, President, CAA; and Shasta County
Assessor-Recorder
Hon. Kristine Lee, President-Elect, CAA; and King's
County Assessor/Clerk/Recorder

III. Group Photo of Board Members and Assessors

IV. Roundtable Discussions:

The Board and County Assessors will engage in a dialogue about solutions to these lingering issues in CA property tax administration.

i. Post Proposition 19 Issues and Challenges

ii. ~~Possessory Interest~~

iii. Other Emerging Issues

Speakers: Hon. Leslie Morgan, President, CAA; and Shasta County Assessor-Recorder

Hon. Kristine Lee, President-Elect, CAA; and King's County Assessor/Clerk/Recorder

Phong La, Alameda County Assessor

John Tuteuter, Napa County Assessor

Robert Menvielle, Imperial County Assessor

David Yeung, Deputy Director, Property Tax Department, BOE

V. Acknowledgements and Recognition

VI. Closing Remarks and Adjournment

Speakers: Hon. Malia M. Cohen, Chair, State Board of Equalization

Hon. Leslie Morgan, President, CAA; and Shasta County Assessor-Recorder

Yvette M. Stowers, Executive Director

Adjourn

+ Material is available for this item.

++ Material will be available at a later date.

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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.

10/11/22 | J1 | Adoption of Board Meeting Minutes - September 27-28, 2022 | Material Added

10/18/22 | AA | Roundtable Discussions - Possessory Interest | Removed

10/18/22 | AA | Roundtable Discussions | Speakers Updated

10/19/22 | L2a | Board Member Strategic Plan Updates | Material Added