



**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)

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BETTY T. YEE  
State Controller

YVETTE M. STOWERS  
Executive Director

**PUBLIC AGENDA NOTICE**  
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**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Auditorium, Sacramento**  
**December 13-14, 2022**

The State Board of Equalization (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-121322.htm](http://www.boe.ca.gov/meetings/info-121322.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](mailto: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](http://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](http://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, December 13, 2022**

**AGENDA**

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

**B. Property Tax Appeals**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

Petition for Reassessment of Unitary Value

1. [Southern California Edison Company \(0148\), SAU22-006 'CF' +](#)

(Both Petitioner and Respondent attending remotely.)

For Petitioner:	Andrea Wood, Taxpayer Mark Childs, Taxpayer Karl Matthews, Taxpayer David Lee, Taxpayer Mardiros Dakessian, Representative Charles Moll, Representative
For Department:	Richard Moon, Tax Counsel Jack McCool, Chief, State-Assessed Properties Division Michelle Cruz, Principal Property Appraiser Daniel Jenkinson, Senior Specialist Property Auditor Appraise Tara Williams, Supervising Property Appraiser David Lujan, Tax Counsel

**E. Tax Program Nonappearance Matters – Adjudicatory**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

3. Legal Appeals Property Tax Matters..... Ms. Yim
- Petitions for Reassessment of Unitary Value
    - a. Dynegy Moss Landing, LLC (1103), SAU22-011 'CF'
    - b. SFPP, L.P. (0461), SAU22-015 'CF'
    - c. CALNEV Pipe Line, LLC (0402), SAU22-016 'CF'

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

1. Board Roll Changes..... Mr. McCool
  - a. 2022 Board Roll of State-Assessed Property 'CF'

**Special Presentations**.....Ms. Stowers

Special presentation to State Controller Betty T. Yee and  
Chair Malia M. Cohen by the Executive Director.

**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
  - [November 17-18, 2022 +](#)
2. [Approval of Assessors' Handbook, Section 531 for 2023 +](#)  
Request approval for publication of the 2023 revision of  
Assessors' Handbook, Section 531, *Residential Building  
Costs*.
3. [Approval of Assessors' Handbook, Section 534 for 2023 +](#)  
Request approval for publication of the 2023 revision of  
Assessors' Handbook, Section 534, *Rural Building Costs*.
4. [Approval of Assessors' Handbook, Section 581 for 2023 +](#)  
Request approval for publication of the 2023 revision of  
Assessors' Handbook, Section 581, *Equipment and Fixtures  
Index, Percent Good and Valuation Factors*.

**K. Other Administrative Matters**

1. Executive Director's Report .....Ms. 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.
- 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. Property Tax Deputy Director's Report .....Mr. 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.
- 4. Legislative, Research & Statistics Division Chief's Report....Mr. Weatherby
  - a. [2022 Property Tax Legislative Bulletin +](#)  
A summary of property tax legislation signed by the  
Governor during the 2022 legislative year.

**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
  - a. [Term End Review: 2019-2022 Highlights +](#) ..... Ms. Cohen  
An Overview of the Board's Accomplishments over the  
Past Four Years.

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. Specifically, the Executive Director will report out on the agency-wide assessment conducted to determine whether the Agency has the resources and infrastructure necessary to fulfill its workload requirements.

3. Board Work Group Reports

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

Adoption of Property Tax Abatement Work Group Minutes and Overview of Board Work Group Report.

**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.

Announcement of Closed Session .....Ms. Cichetti

**O. Closed Session**

1. Pending Litigation: *La Paloma Generating Company, LLC v. California State Board of Equalization, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).
2. Pending Litigation: *AT&T Mobility LLC, et al. v. County of Riverside, et al.*, Riverside County Superior Court, Case Number RIC1905814 (Gov. Code, § 11126(e)).
3. Pending Litigation: *Sprint Telephony PCS LP v. County of Riverside, et al.*, Riverside County Superior Court, Case Number RIC1905815 (Gov. Code, § 11126(e)).
4. Pending Litigation: *T-Mobile West LLC v. County of Riverside, et al.*, Riverside County Superior Court, Case Number RIC1905817 (Gov. Code, § 11126(e)).
5. Pending Litigation: *AT&T Mobility LLC, et al. v. County of San Diego, et al.*, San Diego County Superior Court, Case Number 37-2019-00065146-CU-MC-CTL (Gov. Code, § 11126(e)).
6. Pending Litigation: *Sprint Telephony PCS, L.P., et al. v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case Number 20CV363804 (Gov. Code, § 11126(e)).
7. Pending Litigation: *T-Mobile West LLC v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case Number 20CV363806 (Gov. Code, § 11126(e)).
8. Pending Litigation: *AT&T Mobility LLC, et al. v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case Number 20CV363802 (Gov. Code, § 11126(e)).
9. Pending Litigation: *Southern California Edison Company v. California State Board of Equalization, et al.*, Orange County Superior Court [2020] Case No. 30-2022-01258109-CU-MC-CJC, and [2021] Case No. 30-2022-01258057-CU-MC-CJC (Gov. Code, § 11126(e)).
10. Pending Litigation: *Sunesys, LLC et al. v. County of Riverside et al.*, Riverside County Superior Court, Case Number CVRI2204040 (Gov. Code, § 11126(e)).
11. Pending Litigation: *Frontier California Inc. v. County of San Joaquin et al.*, San Joaquin County Superior Court, Case Number STK-CV-UCC-2022-9917 (Gov. Code, § 11126(e)).

12. Pending Litigation: *Myers, Michael D v. State Board of Equalization, et al.*, Court of Appeal, Second Appellate District, Case No. B307981 (Gov. Code, § 11126(e)).
13. Pending Litigation: *Swanson, David W. v. Franchise Tax Board, et al.*, Court of Appeal, 4th Appellate District, Division 1, Case No. D079315 (Gov. Code, § 11126(e)).

Announcement of Open Session.....Ms. Cichetti

**Recess** - The meeting will reconvene on Wednesday, December 14, 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, December 14, 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.

12/08/22 | B1 | Southern California Edison Company (0148), SAU22-006 | Material Added

12/08/22 | K4a | 2022 Property Tax Legislative Bulletin | Material Added

12/08/22 | L3a | Property Tax Abatement Board Work Group Minutes | Material Added

12/08/22 | Board Meeting Day 2: Wednesday, December 14, 2022 | Cancelled

12/09/22 | J2 | Approval of Assessors' Handbook, Section 531 for 2023 | Material Added

12/09/22 | J3 | Approval of Assessors' Handbook, Section 534 for 2023 | Material Added

12/09/22 | J4 | Approval of Assessors' Handbook, Section 581 for 2023 | Material Added

12/12/22 | L1a | Term End Review: 2019-2022 Highlights | Material Added