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. 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
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
                   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
   a. 2022 Board Roll of State-Assessed Property ‘CF’

**Special Presentations**

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**

(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  
   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

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
      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.
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)).


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.
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