

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, April 26, 2023

The Board convened at 450 N Street, Sacramento, at 10:04 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other Boardroom procedures.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward.

Speakers: Carol Kay Attia, Senior Citizen, San Leandro, Alameda County ([Exhibit 4.1](#))

Robert Garcia

Lori Shakuni, Attorney

Gina Tse-Louie ([Exhibit 4.2](#))

Exhibits to these minutes are incorporated by reference.

CONSENT AGENDA

With respect to the consent agenda, upon a single motion of Ms. Lieber, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voting yes, the Board made the following order:

ACTION: Adopt the consent agenda including Board Meeting Minutes of March 22, 2023, as presented.

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TAX PROGRAM MATTERS

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the public hearing for Property Tax state assessee's opportunity to make presentations on the valuation of state-assessed properties to the Board. Speakers were invited to address the Board. There were no presentations.

T-Mobile West, LLC dba T-Mobile (2748) Land Escaped Assessment Changes 2020 to 2021, \$249,390.00 Unitary Value

Speaker: Ariella Darlington

ACTION: Upon motion of Mr. Vazquez, seconded by Ms. Lieber and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer voting yes, Mr. Emran not participating in accordance with Government Code, section 7.9, the Board adopted the change in land escaped assessment as recommended by staff.

2022 State-Assessed Property Roll Changes

ACTION: Upon motion of Ms. Lieber, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer voting yes, Mr. Emran not participating in accordance with Government Code, section 7.9, the Board approved corrections to the 2022 Board Roll of State-Assessed Property as recommended by staff.

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|------|------|---|
| 2022 | 189 | Standard Pacific Gas Line, Incorporated
Decrease \$17,225,859 Unitary Improvements in Tax Rate Area 000-001 and decrease \$5,487,234 Unitary Personal Property in Tax Rate Area 000-001 due to Board processing error. |
| 2022 | 189 | Standard Pacific Gas Line, Incorporated
Decrease \$1,011,931 Unitary Improvements in Tax Rate Area 000-001 and decrease \$474,976 Unitary Personal Property in Tax Rate Area 000-001 due to Board processing error. |
| 2022 | 7732 | NTT America, Inc.
Decrease \$3,225,820 Unitary Personal Property in Tax Rate Area 000-001 due to Board processing error. |
| 2022 | 7732 | NTT America, Inc.
Increase \$3,225,820 Unitary Personal Property in Tax Rate Area 000-001 due to Board processing error. |

2021, and 2022 Private Railroad Car Roll Changes

ACTION: Upon motion of Ms. Lieber, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer voting yes, Mr. Emran not participating in accordance with Government Code, section 7.9, the Board approved corrections to the 2021, and 2022 Board Rolls of Private Railroad Cars as recommended by staff.

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- 2022 6607 PNC Equipment Finance, LLC
Decrease assessment by \$38,752.00 and tax by \$447.59 to correct an assessee reporting error which resulted in an overassessment.
- 2021 6607 PNC Equipment Finance, LLC
Decrease assessment by \$48,151.00 and tax by \$556.63 to correct an assessee reporting error which resulted in an overassessment.

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

Yvette M. Stowers, Executive Director, provided a report confirming her approval for the extension of time to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155, for the County of Mendocino.

Yvette M. Stowers, Executive Director, provided a review of the California State Board of Equalization Annual Report for Fiscal Year 2021-22 ([Exhibit 4.3](#)).

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities and the quarterly BOE budget report.

Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications ([Exhibit 4.4](#)).

Margie Wing, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 4.5](#)).

The Board recessed at 12:00 p.m. and reconvened at 1:06 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

BOARD MEMBER MATTERS AND INITIATIVES

Mr. Vazquez made introductory remarks regarding 2023 Property Tax and Related Affordable Housing Legislation. He then introduced speakers who presented on current property tax and related affordable housing legislation affecting property assessments, valuation, exemptions, and related processes.

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SB 20 (Rubio) Joint Powers Agreements: Regional Housing Trusts

Speaker: Brielle Salazar (Acevedo), Regional Housing Trust
Manager, San Gabriel Valley Housing Trust

SB 734 (Rubio) Property Tax: Possessory Interests

Speaker: Hon. Jeffrey Prang, Los Angeles County Assessor

ACTION: Upon motion of Mr. Vazquez, seconded by Ms. Lieber and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Schaefer voting yes, Mr. Emran abstaining, the Board Members voted to express the Members' support for SB 20 (Rubio) *Joint Powers Agreements: Regional Housing Trusts*, and SB 734 (Rubio) *Property Tax: Possessory Interests*, as published April 26, 2023.

SCA-4 (Seyarto) Property Taxation: Principal Residence

Speakers: Hon. Kelly Seyarto, Senator, California State Senate
District 32

Meagan Subers, California Professional Firefighters

Jen Kilroy

Karen R. Deloumi ([Exhibit 4.6](#))

Jennifer Kennedy, Attorney, Pasadena, Los Angeles
County

Mary Elisa

Rob Schaezalein, San Francisco County

Rachel Rehmet, Artist

Trisha Crane, Homeowner and Renter Advocate, Santa
Monica County

Sharon Kramer

Alice Kwei

Ollie Ludwig

Roberta Dax Rundinow

Inge Lorentzen Daumer ([Exhibit 4.7](#))

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Evan Kriss

Vaughn McGuire

Carol Kay Attia, Senior Citizen, San Leandro, Alameda County (see [Exhibit 4.1](#))

Sed Young, Realtor

Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from the following:

Carol ([Exhibit 4.8](#))

Debbie Ozaki ([Exhibit 4.9](#))

AMC ([Exhibit 4.10](#))

Michelle Mojas ([Exhibit 4.11](#))

Lannon Tanchum, Rancho Palos Verdes, Los Angeles County ([Exhibit 4.12](#))

Christine LeQuang ([Exhibit 4.13](#))

Lilly Lim, Retired Senior Citizen, Santa Clara County ([Exhibit 4.14](#))

Denise LeeMonday ([Exhibit 4.15](#))

Kathy Chin ([Exhibit 4.16](#))

Frank Chin ([Exhibit 4.17](#))

Inge Lorentzen Daumer (see [Exhibit 4.7](#))

Suzanne Carlos ([Exhibit 4.18](#))

Anonymous ([Exhibit 4.19](#))

Cynthia Kepple, San Jose, Santa Clara County ([Exhibit 4.20](#))

The Bingham Family ([Exhibit 4.21](#))

Jane van Tamelen ([Exhibit 4.22](#))

Duane DeZeeuw ([Exhibit 4.23](#))

Anita ([Exhibit 4.24](#))

Shari Emling ([Exhibit 4.25](#))

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Antoinette Crichton ([Exhibit 4.26](#))

Diana Snyder ([Exhibit 4.27](#))

Anonymous ([Exhibit 4.28](#))

The Board recessed at 3:15 p.m. and reconvened at 3:25 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

EXECUTIVE DIRECTOR'S REPORTS (CONTINUED)

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload ([Exhibit 4.29](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues, including updates on the Welfare Exemption Process Improvement ([Exhibit 4.30](#)), Letters to Assessors ([Exhibit 4.31](#)), Appraisal Training and Certification Program, Assessment Practices Survey Program Quarterly Report, and projects and activities for the State-Assessed Properties Division.

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report regarding the Special Taxes workload, including approximate revenues and numbers of accounts in each program.

Lisa Renati, Chief Deputy Director, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 4.32](#)).

Lisa Renati, Chief Deputy Director, presented legislative proposals to amend the Revenue and Taxation Code regarding the administration of the Alcoholic Beverage Tax.

Speaker: Jen Kilroy

ACTION: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voting yes, the Board approved suggested proposals to make technical amendments to section 32202 ([Exhibit 4.33](#)) and section 32452 ([Exhibit 4.34](#)) of the Revenue and Taxation Code, as recommended by staff.

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ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 4:30 p.m. and reconvened immediately in closed session with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present to discuss pending litigation (Gov. Code, § 11126(e)).

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 4:45 p.m. in open session with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

Mary Cichetti, Clerk, Board Proceedings, announced that the Board took no action in Closed Session.

CLOSING

The Board adjourned at 4:48 p.m. in memory of Harry Belafonte.

The foregoing minutes are adopted by the Board on May 23, 2023.