



California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, June 25, 2024**

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Brief Opening Remarks

1. **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 act on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

Consent Agenda

2. **Board Meeting Minutes**

Request for Board adoption of the [May 29, 2024](#), Board Meeting Minutes.

Board Member Matters

~~3. Franchise Tax Board Ms. Lieber~~

~~Update on matters before the Franchise Tax Board.~~

4. Property Tax LegislationMs. Lieber

Update on Property Tax Legislation impacting the BOE.

- AB 1879 (Gipson) Electronic Signatures
- AB 1868 (Friedman) Property Taxation: Assessments: Affordable Housing

5. [Fair Market Value Guidance and Methodologies for Properties Negatively Impacted by Special Circumstances](#) Mr. Vazquez

Proposal to request information for review and Board discussion at the July or August Board meeting regarding current guidance, methods, and provisions available for County Assessors to provide property tax relief for housing and other properties negatively impacted by special circumstances.

6. [Proposed Informational Hearing on Property Tax Implications for California-Based Regional Clean Hydrogen Hubs \(H2Hubs\) Development](#) Mr. Vazquez

In preparation for the emergence of hydrogen as a clean energy source for which the U.S. Department of Energy awarded California \$1.2 billion to accelerate clean, renewable hydrogen energy and H2Hubs statewide, the Board will consider a proposal to hold an open hearing to receive information and input from state and federal agencies, legislators, energy industry experts, and local representatives, to ensure that property tax and related issues are vetted, updated information is disseminated, and the Board’s role is discussed.

Executive Director’s Reports

7. Executive Director’s ReportMs. Stowers

Report on the status of pending and upcoming organizational issues. Discussion and possible action.

8. [Extension of Time to Complete Local Assessment Roll](#)Ms. Stowers
The counties of Alpine, Colusa, Humboldt, Lassen, Placer, Shasta, and Tulare have received a time extension to complete and submit their 2024 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.

9. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

10. [Taxpayers' Rights Advocate Office's Report](#)Ms. Thompson
Report on activities of the Taxpayers' Rights Advocate Office.

11. Property Tax Deputy Director's Report.....Mr. Yeung
Report on the status of pending and upcoming projects, activities, and departmental issues, including:
 - [Letters to Assessors](#)
 - Appraisal Training and Certification
 - State Assessed Property

12. Legislative, Research & Statistics Division Chief's Report Mr. Angelo
Report on administrative and program-related legislative bills impacting the BOE.

Closed Session

13. Pending Litigation: *La Paloma Generating Company, LLC v. California State Board of Equalization et al.*, Court of Appeal, Second Appellate District, Case No. B330643 (Gov. Code, § 11126(e))

14. Pending Litigation: *AT&T Mobility LLC et al. v. County of Riverside et al.*, Riverside County Superior Court Case No. RIC1905814 (Gov. Code, § 11126(e))

15. Pending Litigation: *Sprint Communications Company, L.P. et al. v. County of Santa Clara et al.*, Santa Clara County Superior Court Case No. 20CV363804 (Gov. Code, § 11126(e))
16. Pending Litigation: *T-Mobile West LLC v. County of Santa Clara et al.*, Santa Clara County Superior Court Case No. 20CV363806 (Gov. Code, § 11126(e))
17. Pending Litigation: *Sprint Telephony PCS, L.P. et al. vs. Count of Riverside et al.*, Riverside County Superior Court Case No. RIC1905815 (Gov. Code, § 11126(e))
18. Pending Litigation: *T-Mobile West LLC v. County of Riverside et al.*, Riverside County Superior Court Case No. RIC1905817 (Gov. Code, § 11126(e))
19. Pending Litigation: *AT&T Mobility LLC et al. v. County of Santa Clara et al.*, Santa Clara County Superior Court Case No. 20CV363802 (Gov. Code, § 11126(e))
20. Pending Litigation: *Pacific Bell Telephone Company et al. v. County of Riverside et al.*, Riverside County Superior Court Case No. CVRI2305294 (Gov. Code, § 11126(e))
21. Pending Litigation: *Pacific Bell Telephone Co. et al. v. County of Merced et al.*, Merced County Superior Court Case No. 23CV-02355 (Gov. Code, § 11126(e))
22. Pending Litigation: *Pacific Bell Telephone Co. et al. v. County of Placer et al.*, Placer County Superior Court Case No. S-CV0050925 (Gov. Code, § 11126(e))
23. Pending Litigation: *Pacific Bell Telephone Co. et al. v. County of Ventura et al.*, Ventura County Superior Court Case No. 2023CUMC015383 (Gov. Code, § 11126(e))
24. Pending Litigation: *Pacific Bell Telephone Co. et al. v. County of Napa et al.*, Napa County Superior Court Case No. 23CV001211 (Gov. Code, § 11126(e))

25. Pending Litigation: *Pacific Bell Telephone Co. et al. v. County of Marin et al.*, Marin County Superior Court Case No. CV0000417 (Gov. Code, § 11126(e))
26. Pending Litigation: *Frontier California Inc. v. County of Riverside et al.*, Riverside County Superior Court Case No. CVRI2400513 (Gov. Code, § 11126(e))
27. Pending Litigation: *Frontier California Inc. v. County of Santa Clara et al.*, Santa Clara County Superior Court Case No. 24CV432012 (Gov. Code, § 11126(e))
28. Pending Litigation: *Frontier California Inc. v. County of Orange et al.*, Orange County Superior Court Case No. 30-2024-01388492-CU-MC-CJC (Gov. Code, § 11126(e))
29. Pending Litigation: *Frontier California Inc. v. County of San Bernardino et al.*, San Bernardino County Superior Court Case No. CIVSB2409404 (Gov. Code, § 11126(e))
30. Pending Litigation: *Frontier California Inc. v. County of Santa Barbara et al.*, Santa Barbara County Superior Court Case No. 24CV01600 (Gov. Code, § 11126(e))
31. Pending Litigation: *Sunesys, LLC, now known as Crown Castle Fiber LLC v. County of Riverside et al.*, Riverside County Superior Court Case No. CVRI2400520 (Gov. Code, § 11126(e))
32. Pending Litigation: *SFPP, L.P. v. County of Riverside et al.*, Riverside County Superior Court Case No. CVRI2400523 (Gov. Code, § 11126(e))
33. Pending Litigation: *SFPP, L.P. v. County of Imperial et al.*, Imperial County Superior Court Case No. ECU003433 (Gov. Code, § 11126(e))
34. Pending Litigation: *SFPP, L.P. v. County of Placer et al.*, Placer County Superior Court Case No. S-CV-0052457 (Gov. Code, § 11126(e))

35. Pending Litigation: *SFPP, L.P. v. County of Contra Costa et al.*, Contra Costa County Superior Court Case No. C2490771 (Gov. Code, § 11126(e))
36. Pending Litigation: *SFPP, L.P. v. County of San Diego et al.*, San Diego County Superior Court Case No. 37-2024-00012637-CU-MC-CTL (Gov. Code, § 11126(e))
37. Pending Litigation: *SFPP, L.P. v. County of Solano et al.*, Solano County Superior Court Case No. CU24-02018 (Gov. Code, § 11126(e))
38. Pending Litigation: *CenturyLink Communications LLC et al. v. County of Santa Clara et al.*, Santa Clara County Superior Court Case No. 23CV416767 (Gov. Code, § 11126(e))
39. Pending Litigation: *Crown Castle NG West, LLC v. County of San Diego et al.*, San Diego County Superior Court Case No. 37-2024-00009099-CU-MC-CTL (Gov. Code, § 11126(e))
40. Pending Litigation: *T-Mobile West LLC et al. v. County of Shasta et al.*, Shasta County Superior Court Case No. 202403 (Gov. Code, § 11126(e))
41. Pending Litigation: *CenturyLink Communications LLC v. County of Tehama et al.*, Tehama County Superior Court Case No. 23LC-000307 (Gov. Code, § 11126(e))

Adjourn

Board Meeting Agenda Changes

The following is a list of each change to the agenda, including the date of change, item number, item name and description of change.

6/19/24 | 3 | Franchise Tax Board | Removed