



# California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING**  
**May Lee State Office Complex Auditorium**  
**651 Bannon Street, Sacramento**  
**Tuesday, December 17, 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 State 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.

### **Tax Program Matters**

'CF' indicates a Constitutional Function – The Deputy State Controller may not participate in this matter in accordance with Government Code section 7.9.

2. [Southern California Edison Company \(0148\), SAU24-003, Property Tax Appeal Oral Hearing 'CF'](#) ..... Ms. Wilkman

Petition for reassessment of the 2024 unitary value. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

For Petitioner:	David Lee, Taxpayer Andrea Wood, Taxpayer Karl Matthews, Taxpayer Marty Dakessian, Attorney Charles J. Moll III, Attorney
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For Department:	David Lujan, Attorney Sonya Yim, Attorney
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3. SFPP, L.P. (0461), SAU24-021, Property Tax Appeal  
Nonappearance Adjudicatory 'CF' ..... Ms. Wilkman  
  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
4. CALNEV PipeLine LLC (0402), SAU24-022, Property Tax Appeal  
Nonappearance Adjudicatory 'CF' ..... Ms. Wilkman  
  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
5. BNSF Railway Company (0804), SAU24-024, Property Tax  
Appeal Nonappearance Adjudicatory 'CF' ..... Mr. Younger  
  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
6. Central Oregon & Pacific Railroad (0802), SAU24-029, Property  
Tax Appeal Nonappearance Adjudicatory 'CF' ..... Mr. Younger  
  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
7. Utility Telecom Group, LLC (7994), Audit 'CF' ..... Mr. McCool  
  
Request for Board approval to change values of state-assessed properties discovered on audit. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

### Chief Counsel Matters

8. Organization of the Board..... Ms. Himovitz  
Election of a new Chair and Vice Chair for 2025.
9. [Board Governance Policy Annual Review and Update](#)..... Ms. Himovitz  
Discussion and action on proposed revisions to the Board Governance Policy.

### Board Member Matters

10. [Report on Informational Hearing on Understanding and Exploring Options for Incentivizing California's Hydrogen Hub Project](#) ..... Mr. Vazquez  
Summary of testimony and discussion of information received at the November 20, 2024, Informational Hearing. Detailed report to be presented for discussion and possible action.

### Consent Agenda

11. Board Meeting Minutes  
Request for Board adoption of the [November 19-20, 2024](#), Board Meeting Minutes
12. Approval of [Assessors' Handbook, Sections 531 and 531A for 2025](#)  
Request for approval of publication of the 2025 revision of Assessors' Handbook, Section 531, *Residential Building Costs* (AH 531), and Assessor's Handbook Section 531A, *Residential Building Cost Information* (AH 531A).
13. Approval of [Assessors' Handbook, Section 534 for 2025](#)  
Request for approval of publication of the 2025 revision of Assessors' Handbook, Section 534, *Rural Building Costs*.
14. Approval of [Assessors' Handbook, Section 581 for 2025](#)  
Request for approval of publication of the 2025 revision of Assessors' Handbook, Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

## Executive Director's Reports

15. Executive Director's Report .....Ms. Stowers  
Report on the status of pending and upcoming organizational issues.
16. Operational Priorities Report ..... Ms. Renati  
Report on the status of operational priorities.
17. [Taxpayers' Rights Advocate Office's Report](#) .....Ms. Thompson  
Report on activities of the Taxpayers' Rights Advocate.
18. 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
19. Legislative, Research & Statistics Division Chief's Report .....Mr. Angelo  
The Board will consider suggested proposals from the Legislative, Research & Statistics Division (LRSD) for legislation to be sponsored by the Board of Equalization in the first year of the 2025-26 Legislative Session.
  - a. [Business and Professions Code \(BPC\) Section 23671](#)  
LRSD 1: Legislative Proposal: Alcoholic Beverage Tax: Amend BPC Section 23671 to require electronic filing of beer vendor reports, consistent with corresponding electronic filing requirements in the Revenue and Taxation Code (RTC) for alcoholic beverage licensees, common and private carriers, and other persons.
  - b. [Revenue and Taxation Code \(RTC\) Section 1603](#)  
LRSD 2: Legislative Proposal: Property Tax: Amend section 1603 of the RTC to synchronize current assessment appeal deadlines to November 30, annually, for all California counties.

## Adjourn