

# 2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Thursday, January 23, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:01 a.m., with Mr. Gaines, Chairman, Ms. Lieber, Vice Chair, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen present. A quorum was established.

The Pledge of Allegiance was led by Mr. Vazquez.

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

## **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Mr. Gaines invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

## **TAX PROGRAM MATTERS**

Sarah J. Wilkman, Appeals Attorney, requested Board approval to publish the Summary Decision under Revenue and Taxation Code section 40 for the *Southern California Edison Company (0148)*, SAU24-003, petition for reassessment of the 2024 unitary value, which was determined by the Board on December 17, 2024.

**MOTION:** Mr. Vazquez made a motion to adopt and publish the nonprecedential written Summary Decision under Revenue and Taxation Code section 40 for *Southern California Edison Company (0148)*, SAU24-003. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Sarah J. Wilkman, Appeals Attorney, presented a summary decision of *CVIN, LLC (8151)*, EAU24-001, *Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of the audit escaped assessments for lien dates 2020-2023 in the amounts of \$99,500,000 Escaped Assessment, \$9,950,000 Penalty, \$19,191,000 Assessment In-lieu of Interest. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

**MOTION:** Mr. Vazquez made a motion to grant the petition, thereby negating the escape assessment at issue, consistent with the agreement of the parties, as recommended by the Appeals Attorney. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

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Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board approval to change values of state-assessed properties discovered on audits.

MOTION: Mr. Vazquez made a motion to adopt the audit adjustments for *Chevron USA, Inc. (0429)* of \$15,500,000 Excessive Assessment for 2021 to 2023. The motion was seconded by Ms. Cohen. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Schaefer made a motion to adopt the audit adjustments for *Mariposa Energy, LLC (1159)* of \$3,600,000 Escaped Assessment, \$280,000 Penalty, \$294,000 Assessment In-lieu of Interest, for 2022 to 2024. The motion was seconded by Ms. Cohen. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Vazquez made a motion to adopt the audit adjustments for *AT&T Mobility LLC (2606)* of \$67,000,000 Escaped Assessment, \$6,700,000 Penalty, \$8,835,000 Assessment In-lieu of Interest, for 2021, 2022 and 2024. The motion was seconded by Ms. Cohen. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Vazquez made a motion to adopt the audit adjustments for *Time Warner Cable Information Services (CA), LLC (8063)* of \$730,000 Excessive Assessment for 2024. The motion was seconded by Ms. Cohen. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the following recommendations for 2024 State-Assessed Property Board Roll Changes:

2024 37-03 7757 U.S. TelePacific Corp.  
Decrease \$1,936,242 Unitary Land value and  
\$3,804,295 Unitary Improvements due to Assessee  
reporting error.

MOTION: Mr. Vazquez made a motion to approve corrections to the 2024 Board Roll of State-Assessed Property as recommended by staff. The motion was seconded by Ms. Cohen. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Ms. Cohen left the Boardroom and Mr. Emran entered on behalf of Ms. Cohen in accordance with Government Code, section 7.9.

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### **CONSENT AGENDA**

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of December 17, 2024, and California's Hydrogen Hub (H2Hubs) Project Summary, as presented. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 10:57 a.m. and reconvened at 11:09 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

### **BOARD MEMBER MATTERS**

Mr. Vazquez led a discussion regarding a proposal to hold a *2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group* ([Exhibit 1.1](#)).

Exhibits to these minutes are incorporated by reference.

Ms. Lieber presented a proposal to hold an Informational Hearing on *California's Property Tax System in Addressing the Disproportional Impact of Poverty* ([Exhibit 1.2](#)).

MOTION: Ms. Lieber made a motion to approve the concept of the Informational Hearing on the importance of California's property tax system in addressing the disproportional impact of poverty in California and schedule the matter for the February meeting for specific date planning. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Mr. Vazquez opened a discussion regarding proposed legislative concepts addressing areas of interest to Board Members for possible future consideration and action during the 2025-2026 Legislative Session ([Exhibit 1.3](#)).

The Board recessed at 12:07 p.m. and reconvened at 1:10 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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### **EXECUTIVE DIRECTOR'S REPORTS**

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues. Ms. Stowers reviewed the 2024 agency accomplishments.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities and the BOE budget for the current fiscal year.

Richard Moon, Chief Counsel, provided a quarterly report on the Legal Department's workload.

Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications.

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office.

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Lauren Keach, Chief, County-Assessed Properties Division, reported on the status of Letters to Assessors, and the Appraisal Training and Certification Program. Holly Cooper, Chief, Assessment Practices Survey Division, provided a quarterly report on Assessment Practices Surveys. Jack McCool, Chief, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

The Board recessed at 2:26 p.m. and reconvened at 2:38 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report on the Special Taxes workload.

Ted Angelo, Chief, Legislative, Research & Statistics Division, reported on administrative and program related legislative bills impacting the BOE.

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**ANNOUNCEMENT OF CLOSED SESSION**

The Board recessed at 2:58 p.m. and reconvened immediately in closed session with Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Emran present to discuss pending litigation (Gov. Code, § 11126(e)).

**ANNOUNCEMENT OF OPEN SESSION**

The Board reconvened at 3:15 p.m. in open session with Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Emran present.

Catherine P. Taylor, Chief, Board Proceedings, announced that the Board took no action in closed session.

**CLOSING**

The Board adjourned at 3:19 p.m. in memory of Keiko Ward, Tax Technician II, Legal Entity Ownership Program, County-Assessed Properties Division.

The foregoing minutes are adopted by the Board on February 19, 2025.