

2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, August 20, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:03 a.m., with Mr. Gaines, Chairman, Ms. Lieber, Vice Chair, and Mr. Vazquez present; and Mr. Emran present on behalf of Ms. Cohen in accordance with Government Code, section 7.9. 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 meeting procedures.

Public Hearing

Lisa Thompson, Taxpayers' Rights Advocate, made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution. The Board received public comments from the following, and Ms. Thompson responded to each comment.

Hon. Jeffrey Prang, President, California Assessors' Association (CAA), and Los Angeles County Assessor

Jennifer Roe, on behalf of California Alliance of Taxpayer Advocates (CATA) ([Exhibit 8.1](#))

Gina Rodriguez, Principal, Advocacy Service Practice, Ryan, LLC ([Exhibit 8.2](#))

Mr. Schaefer entered the meeting.

Brett Nelson, Retired Doctor and U.S. Navy Veteran, Benicia, Solano County ([Exhibit 8.3](#))

Jeissy Lee, Policy Analyst, California Taxpayers Association (CalTax)

Gregory Gibney, San Diego County Resident and Homeowner, and Principal, Ryan, LLC

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Amy Hendrickson, Associate Property Appraiser, Taxpayers' Rights Advocate Office, read written comments from the following, and Ms. Thompson responded to each comment.

Steve Cisneros, Fairfield Resident, Solano County
([Exhibit 8.4](#))

Kim Flores, Four Seasoned Foods, Fountain Valley,
Orange County ([Exhibit 8.5](#))

Tanja Barnes, Trustee, Agnes H. Barnes Revocable Trust,
Van Nuys, Los Angeles County ([Exhibit 8.6](#))

Exhibits to these minutes are incorporated by reference.

The Board recessed at 12:12 p.m. and reconvened at 1:22 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Informational Hearing

Mr. Gaines passed the gavel to Mr. Vazquez to chair the Informational Hearing on *The Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options* portion of the Board Meeting. Mr. Vazquez made introductory remarks regarding the Informational Hearing to gather technical and testimonial data from key leaders and experts on how the Board can contribute to the improvement and streamlining of California's affordable housing financing process.

Mr. Vazquez led a discussion on the *Welfare Exemption and Affordable Housing Financing: Challenges and Opportunities* and introduced the following speakers, who provided input from research institutions and advocacy organizations on the current housing policy landscape and how the Board of Equalization may be able to contribute to efforts to streamline and increase affordable housing in California.

Sarah Karlinsky, Director of Research and Policy, Turner
Center for Housing Innovation, University of California,
Berkeley

Justin Llata, Associate Director, Housing Finance,
California Housing Partnership

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Members made closing remarks regarding the Informational Hearing on *The Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options*.

Mr. Gaines resumed chairing the meeting.

Announcement of Closed Session

The Board recessed at 2:44 p.m. and reconvened immediately in closed session with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present to discuss pending litigation (Gov. Code, § 11126(e)).

Announcement of Open Session

The Board reconvened at 3:10 p.m. in open session with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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

Chief Counsel Matters

David Lujan, Attorney, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 135, *Homeowners' Property Tax Exemption*, to update subdivision (e)(5) of Rule 135, to reflect statutory changes to Revenue and Taxation Code section 465, and to make grammatical changes ([Exhibit 8.7](#)).

MOTION: Mr. Vazquez made a motion to adopt Section 100 changes to Property Tax Rule 135 as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

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Consent Agenda

MOTION: Mr. Schaefer made a motion to adopt the Board Meeting Minutes of July 29, 2025, 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.

On behalf of the Board, Mary Cichetti, Clerk, Board Proceedings, read into the record a Board resolution recognizing Hon. Lawrence E. Stone, Santa Clara County Assessor, extending the Board's sincere and grateful appreciation for his dedicated service to the County of Santa Clara and to the State of California, and congratulations on his well-earned retirement, and best wishes to his continued success, happiness, and good health in the years to come.

MOTION: Ms. Lieber made a motion to adopt the Board Resolution recognizing the service of Hon. Lawrence E. Stone, Santa Clara County Assessor as presented. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Yvette M. Stowers, Executive Director, made introductory remarks regarding staff's request for Board adoption of the 2026 Board meeting dates and property tax calendars.

MOTION: Mr. Schaefer made a motion to adopt the Board meeting dates and property tax calendars for 2026 as presented. The motion was seconded by Ms. Lieber. Mr. Vazquez offered a friendly amendment to adopt the Board meeting dates and property tax calendars for 2026 with the addition of meeting days January 29, 2026, and February 26, 2026. Mr. Schaefer agreed to the amended motion. The amended motion was seconded by Ms. Lieber. The amended motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

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Board Member Matters

Mr. Vazquez presented a draft report summarizing the testimony and discussion at the Board's July 29, 2025, Informational Hearing on *Property Tax Implications for Construction of Modular Homes to Help Rebuild After Disasters* ([Exhibit 8.8](#)).

MOTION: Mr. Vazquez made a motion to adopt the report as presented. The motion was seconded by Mr. Schaefer. Ms. Lieber offered a friendly amendment to accept the report as presented. Mr. Vazquez and Mr. Schaefer agreed to the amended motion. The amended motion was seconded by Ms. Lieber. The amended motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 3:54 p.m. and reconvened at 4:04 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Executive Director's Reports

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

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.

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. Pamela DiNapoli, Principal Property Appraiser, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

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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.

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.

Closing

Members made commemorative comments and closing remarks.

The Board adjourned at 4:58 p.m.

The foregoing minutes are adopted by the Board on September 16, 2025.