



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING May Lee State Office Complex Auditorium 651 Bannon Street, Sacramento Wednesday, August 20, 2025

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

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

1. [Taxpayers' Bill of Rights Hearing](#).....Ms. Thompson

Public hearing to allow taxpayers and stakeholders to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs.

Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

Informational Hearing

2. Informational Hearing on the Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options Mr. Vazquez

a. Greetings and Introductory Remarks

The purpose of this informational hearing is 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.

b. The Welfare Exemption and Affordable Housing Financing:
Challenges and Opportunities

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.

Speakers: 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

c. Board Discussion and Closing Remarks

Summary of testimony and discussion of information received by the Board. Detailed Report to be presented and discussed at the September 16, 2025, Board meeting.

Closed Session

3. Pending Litigation: Pacific Bell Telephone Co. et al. v. County of Napa et al., Napa County Superior Court Case No. 23CV001211, Court of Appeal, First District, Case No. A170169 (Gov. Code, § 11126(e))

Chief Counsel Matters

4. [Regulation \(Property Tax Rule\) 135, Section 100 Change](#) Mr. Lujan
Staff request for approval to proceed with Section 100 (nonsubstantive) 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.

Consent Agenda

5. Board Meeting Minutes

Request for Board adoption of the [July 29, 2025](#), Board Meeting Minutes.

6. [Board Resolution](#)

Request for adoption of Board Resolution recognizing the service of Hon. Lawrence E. Stone, Santa Clara County Assessor.

7. [Board Meeting Dates and Property Tax Calendars for 2026](#)Ms. Stowers

Staff requests Board adoption of the 2026 Board meeting dates and property tax calendars. Significant dates considered in setting Board meeting dates are included for additional context.

Board Member Matters

8. [Property Tax Implications for Construction of Modular Homes to Help Rebuild After Disasters Informational Hearing Report](#).....Mr. Gaines/Mr. Vazquez

Report and possible action on the Board's July 29, 2025, Informational Hearing on Property Tax Implications for Construction of Modular Homes to Help Rebuild After Disasters.

Executive Director's Reports

9. Executive Director's ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

10. [Operational Priorities Report and Quarterly Budget Report](#)..... Ms. Renati
Report on the status of operational priorities and BOE budget.
11. [Chief Counsel Quarterly Report](#)..... Mr. Moon
Report on the Legal Department's workload.
12. [Communications Chief's Quarterly Report](#) Mr. Kim
Report on the status of BOE communications.
13. 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
 - [Assessment Practices Surveys Quarterly Report](#)
 - [State Assessed Property Quarterly Report](#)
14. [Special Taxes Quarterly Report](#)..... Ms. L. Williams
Report on the Special Taxes workload for the third quarter.
15. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo
Report on administrative and program related legislative bills
impacting the BOE.
16. 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.

Adjourn