



STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Tuesday, December 16, 2025

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. **State-Assessed Property Board Roll Changes 'CF'.....Mr. McCool**

Request for Board approval of changes to values of 2025 state-assessed properties. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

- 3. Property Tax Appeal Nonappearance Consent Matter 'CF' Mr. McCool

Contribution Disclosure forms are not required pursuant to Gov. Code, § 15626.

Petition for Reassessment of 2022-2024 Unitary Escaped Assessment and Abatement of Penalty

- a. Vero Fiber Networks LLC (8228), EAU25-002

- 4. U.S. TelePacific Corp. (7757), SAU25-004, Property Tax Appeal Nonappearance Adjudicatory 'CF' Mr. Boeing

Petition for reassessment of the 2025 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. Race Telecommunications, LLC (8099), SAU25-005, Property Tax Appeal Nonappearance Adjudicatory 'CF' Mr. Ambrose

Petition for reassessment of the 2025 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. Crown Castle Fiber LLC (8169), SAU25-018, Property Tax Appeal Nonappearance Adjudicatory 'CF' Ms. Wilkman

Petition for reassessment of the 2025 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. Sonic Telecom LLC (8081), SAU25-019, Property Tax Appeal Nonappearance Adjudicatory 'CF' Ms. Wilkman~~

~~Petition for reassessment of the 2025 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.~~

8. Consolidated Communications of California Inc. (0294), SAU25-020, Property Tax Appeal Nonappearance Adjudicatory 'CF' Ms. Wilkman

Petition for reassessment of the 2025 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.

9. San Pablo Bay Pipeline Company (0492), SAU25-021, Property Tax Appeal Nonappearance Adjudicatory 'CF' Mr. Ambrose

Petition for reassessment of the 2025 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.

10. Crimson California Pipeline LP (0490), SAU25-022, Property Tax Appeal Nonappearance Adjudicatory 'CF' Mr. Ambrose

Petition for reassessment of the 2025 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.

11. Harbor Cogeneration Company, LLC (1145), SAU25-023, Property Tax Appeal Nonappearance Adjudicatory 'CF' Ms. Wilkman

Petition for reassessment of 2025 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

12. Pacific Wyverd LLC (8238), SAU25-016, Property Tax Appeal Nonappearance Adjudicatory 'CF' Ms. Wilkman

Petition for reassessment of 2025 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

Chief Counsel Matters

- 13. Organization of the Board..... Ms. Himovitz
Election of a new Chair and Vice Chair for 2026.

Consent Agenda

- 14. Board Meeting Minutes
Request for Board adoption of the [November 19, 2025](#), Board Meeting Minutes.
- 15. [Approval of Assessors' Handbook, Sections 531 for 2026](#)
Request for approval of publication of the 2026 revision of Assessors' Handbook, Section 531, *Residential Building Costs*.
- 16. [Approval of Assessors' Handbook, Section 534 for 2026](#)
Request for approval of publication of the 2026 revision of Assessors' Handbook, Section 534, *Rural Building Costs*.
- 17. [Approval of Assessors' Handbook, Section 581 for 2026](#)
Request for approval of publication of the 2026 revision of Assessors' Handbook, Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

Executive Director's Reports

- 18. Executive Director's Report Ms. Stowers
Report on the status of pending and upcoming organizational issues.
- 19. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

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

21. 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

22. [Legislative Proposal: Revenue and Taxation Code Section 401.10](#) Mr. Angelo
The Board will consider a legislative proposal to extend the sunset
on the valuation methodology specified in Revenue and Taxation
Code section 401.10.

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.

12/15/25 | 7 | Sonic Telecom LLC (8081), SAU25-019, Property Tax Appeal
Nonappearance Adjudicatory | Withdrawn