

2026 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, April 22, 2026

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:05 a.m., with Ms. Lieber, Chair, Mr. Vazquez present, Mr. Schaefer and Ms. Cohen present via teleconference. 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 Comment on Matters Not on the Agenda

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

Tax Program Matters

Jack McCool, Chief, State-Assessed Properties Division (SAPD), Property Tax Department, opened the public hearing for property tax state assessee's presentations on the valuation of state-assessed properties. State assesseees were invited to address the Board but there were no presentations.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the following recommendations for 2023 State-Assessed Property Board Roll Change:

2023	19-02	201	Frontier California, Inc. Decrease \$1,867,103 Unitary Improvements in TRA 000-001 due to BOE processing error.
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MOTION: Mr. Vazquez made a motion to approve corrections to the 2023 Board Roll of State-Assessed Property as recommended by staff. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; and Mr. Gaines was absent.

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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 two audits as follows:

DCR Transmission, LLC (0105) audit adjustments in the amounts of \$107,200,000 escaped assessment, \$10,720,000 penalty, and \$13,326,000 assessment in-lieu of interest, for 2024 to 2025.

MOTION: Mr. Vazquez made a motion to approve the change in values as provided for years 2024 and 2025 of the state-assessed properties discovered on audit of *DCR Transmission, LLC*. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; and Mr. Gaines was absent.

U.S. TelePacific Corp. (7757) audit adjustments in the amount of \$130,500,000 excessive assessment for 2021 to 2024.

MOTION: Mr. Vazquez made a motion to approve the change in values as provided for the years 2021 to 2024 of the state-assessed properties discovered on audit of the *U.S. TelePacific Corp.* The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; and Mr. Gaines was absent.

Consent Agenda

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

MOTION: Mr. Vazquez made a motion to adopt the Board Meeting Minutes of March 25, 2026, as presented. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; and Mr. Gaines was absent.

Board Member Matters

Mr. Vazquez made introductory remarks regarding the 2025 County Assessor and Assessment Appeals Board (AAB) Issues, Part 3, Board Work Group Meeting Minutes and Report of February 26, 2026, and discussed the report's detailed recommendations ([Exhibit 4.1](#)).

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MOTION: Mr. Vazquez made a motion to accept the 2025 County Assessor and AAB Issues, Part 3, Board Work Group Minutes and Report of February 26, 2026, as presented. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; and Mr. Gaines was absent.

Mr. Gaines entered the meeting.

MOTION: Mr. Vazquez made a motion to accept the recommendation for the Executive Director to simplify the assessment appeals form—guided by the AAB Board Work Group Testimony—to reduce confusion and improve effectiveness. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

MOTION: Mr. Vazquez made a motion to direct the Executive Director to develop guidance listing factors for AAB members to determine good, reasonable causes for postponement or continuation of an appeal. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

MOTION: Mr. Vazquez made a motion for Board Members to affirm current guidance on agency scheduling, coordination, and encourage counties to share strategies and explore options to maximize the effectiveness of their scheduling process. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 10:55 a.m. and reconvened at 11:07 a.m. with Ms. Lieber, Mr. Gaines, 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.

Yvette M. Stowers, Executive Director, reported that the counties of Mariposa and Sierra have received time extensions to complete and submit their 2026 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

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Yvette M. Stowers, Executive Director, presented an overview of the California State Board of Equalization Annual Report for fiscal year 2024-25.

The Board recessed at 12:30 p.m. and reconvened at 1:33 p.m. with Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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.

John Taylor, 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.

Jack McCool, Chief, SAPD, reported on the status of pending and upcoming projects, activities, and departmental issues. Carolyn Stemen, Principal Property Appraiser, 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. Mr. McCool reported on the status of pending and upcoming projects and activities for SAPD.

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.

Closing

Members made commemorative comments and closing remarks.

The Board adjourned at 3:07 p.m.

The foregoing minutes are adopted by the Board on May 27, 2026.