

2026 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, July 22, 2026

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:00 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, Mr. Vazquez, and Mr. Schaefer 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 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.

Mr. Emran left the meeting and Ms. Cohen joined via teleconference.

Tax Program Matters

Jack McCool, Chief, State-Assessed Properties Division (SAPD), Property Tax Department, reported that the 2026-27 private railroad car tax rate is set at 1.151 percent in accordance with the computation under the provisions of Revenue and Taxation Code, section 11403 ([Exhibit 7.1](#)).

Pamela DiNapoli, Principal Property Appraiser, SAPD, requested Board approval for the lien date 2026 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law ([Exhibit 7.2](#)).

MOTION: Mr. Vazquez made a motion to adopt the 2026 private railroad car roll as recommended by staff. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Jason Ybarra, Supervising Property Appraiser, SAPD, requested Board approval for the allocations of the unitary values adopted by the Board in May 2026, plus adjustments based on prior Board action and staff-recommended nonunitary values ([Exhibit 7.3](#)).

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MOTION: Mr. Vazquez made a motion to approve the allocations of the unitary values adopted by the Board in May 2026, plus adjustments based on prior Board action and staff-recommended nonunitary values. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Consent Agenda

MOTION: Mr. Vazquez made a motion to adopt the Board Meeting Minutes of June 24, 2026, as presented. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Board Member Matters

Mr. Schaefer made introductory remarks regarding possible action to amend the Board Governance Policy concerning the office of the Chair and the role of the Controller during the election of the Board Officers ([Exhibit 7.4](#)).

MOTION: Mr. Schaefer made a motion for the Board to make two changes to the Governing Policy related to the office of Chair and its election. First, amend the Governing Policy VIII.A to make explicit customary restriction of the Chair and Vice Chair to the four district-elected members. Second, the Controller be identified as the presiding officer for the election of Chair and Vice Chair for the duration of the relevant agenda item. Mr. Schaefer withdrew his motion.

The Board recessed at 11:00 a.m. and reconvened at 11:11 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez made introductory remarks regarding a proposal to hold a Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction Informational Hearing on August 26, 2026 to discuss how property tax incentives could contribute to efforts to increase the state's housing supply by supporting modular housing construction methods ([Exhibit 7.5](#)).

MOTION: Mr. Vazquez made a motion to hold an Informational Hearing scheduled for ninety minutes on Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction at the August 26, 2026 meeting. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, and Mr. Emran voted yes; Mr. Schaefer voted no.

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Ms. Lieber made introductory remarks regarding possible action to amend the Board Governance Policy concerning Requests to Adjourn in Memoriam ([Exhibit 7.6](#)). No action was taken.

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 Los Angeles and San Benito have received time extensions to complete and submit their 2026 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

Yvette M. Stowers, Executive Director, reported on the status of operational priorities and the BOE budget for the current fiscal year.

Julia Himovitz, Attorney, provided a quarterly report on the Legal Department's workload.

John Taylor, Chief Communications Officer, provided a quarterly report on BOE communications.

Amy Hendrickson, Acting Chief, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office.

The Board recessed at 12:25 p.m. and reconvened at 1:33 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Informational Hearing

Ms. Lieber made introductory remarks regarding the Informational Hearing to gather technical and testimonial data from key leaders and experts on barriers preventing a rapid uptake of affordable housing under the Welfare Exemption and whether possible administrative, regulatory, or statutory solutions could address these barriers.

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Ms. Lieber led a discussion on Affordable Housing and Issues relating to the Welfare Exemption and introduced the following speakers who provided input regarding challenges in the Welfare Exemption approval process and how the Board could support affordable housing.

Assessor Kristen DePaul, President, California
Assessors' Association

Shelly Scott, Assessor/Recorder/County Clerk,
County of Marin

Neysa Fligor, County Assessor, County of Santa
Clara

J.T. Harechmak, Policy Director, Non-Profit
Housing Association of Northern California

Tiyasha Watts, Associate Director of Policy
Advocacy, California Housing Partnership

Bryan Dove, Senior Director of Asset Management,
Eden Housing

Paul Shafer, Public Policy Manager, California
Council for Affordable Housing

Jen Collins, Operations and Finance Director,
Oakland Community Land Trust

Trent Eskew, Director of Asset Management,
Pacific Housing Inc.

Heather Bromfield, Associate Director, Enterprise
Community Partners

The Board received public comments from the following speakers:

Angelica Campos, Assistant Project Manager,
Mutual Housing California

Southern California Association of NonProfit
Housing

The Board recessed at 3:32 p.m. and reconvened at 3:42 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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Executive Director's Reports (Continued)

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Melissa Osburn, Supervising 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. Jack McCool, Chief, SAPD, reported on the status of pending and upcoming projects and activities for the Division.

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 4:23 p.m.

The foregoing minutes are adopted by the Board on August 26, 2026.