



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday, March 25, 2026

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. **DCR Transmission, LLC (0105), Land Escaped Assessment 'CF' Ms. DiNapoli**

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

3. **Pacific Gas & Electric Company (0135), Land Escaped Assessment 'CF' Ms. DiNapoli**

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

4. Pacific Bell Telephone Company (0279), Land Escaped Assessment 'CF' Ms. DiNapoli

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

5. Mendocino Railway (0815), Land Escaped Assessment 'CF' Ms. DiNapoli

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

6. Alamitos Energy Center, LLC (1166), Audit 'CF' Ms. Cruz

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

7. Huntington Beach Energy, LLC (1167), Audit 'CF' Ms. Cruz

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

8. China Telecom (Americas) Corporation (8015), Audit 'CF' Ms. Cruz

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

9. LightSpeed Networks, Inc (8188), Audit 'CF' Ms. Cruz

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

Board Member Matters

- 10. [California Assessors' Association \(CAA\) 2026 Legislative Perspectives and Priorities](#) Mr. Vazquez

Presentation and Board discussion of the CAA legislative priorities for 2026, including pending or proposed legislation.

Speaker: Hon. Joaquin Torres, San Francisco City and County Assessor-Recorder

Consent Agenda

- 11. Board Meeting Minutes

Request for Board adoption of the [February 25, 2026](#), Board Meeting Minutes.

Chief Counsel Matters

- 12. [Rules for Tax Appeals Section 5237\(d\), Section 100 Change](#)..... Mr. Boeing

Staff request for approval to proceed with Section 100 (nonsubstantive) changes to Rule for Tax Appeals 5237, *Chief Deputy Director Approval Required for Refunds Over \$100,000*, to update subdivision (d) to reflect statutory changes to Revenue and Taxation Code sections 12977 and 32401 regarding the timing that Board determinations for amounts in excess of \$50,000 must be available as a public record.

Executive Director's Reports

- 13. Executive Director's Report Ms. Stowers

Report on the status of pending and upcoming organizational issues.

14. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

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

16. 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

17. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo
Report on administrative and program related legislative bills
impacting the BOE.

Adjourn