



California State Board of Equalization

**BOARD WORK GROUP:
Further Uniformity in Methods of Valuing
Intangible Assets and Rights Meeting
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Thursday, April 23, 2026**

AGENDA

10:00 a.m. Board Work Group Meeting Convenes

Call to Order

Roll Call

1. Greetings and Introductory Remarks by Each Member Ms. Cohen

Welcome from the California State Controller and the Board Work Group Chair. Opening remarks from each Board Member regarding the purpose and scope of the Intangibles Board Work Group, the history of the Board Work Group's formation, and an overview of the agenda topics and format for the current meeting.

2. History and Legal Development of Intangibles Assessment in California Ms. Cohen/Mr. Emran

Presentation by California Alliance of Taxpayers Advocates providing a comprehensive overview of the historical development of California law relating to the identification, valuation, and assessment of non-taxable intangible assets and rights.
 - a. Presentation
 - b. Board Questions and Discussion
 - c. Public Comment

3. County Assessors Perspectives on Intangibles Assessment..... Ms. Cohen/Mr. Emran

Presentation and discussion from County Assessors on current county practices, challenges, and recommendations relating to the identification, valuation, and assessment of non-taxable intangible assets and rights.

- a. Presentation
- b. Board Questions and Discussion
- c. Public Comment

4. Private Practice and Taxpayer Perspectives on Intangibles Assessment..... Ms. Cohen/Mr. Emran

Presentation and discussion from private practice and major taxpayer representatives on real-world intangibles assessment issues and recommendations.

- a. Presentation
- b. Board Questions and Discussion
- c. Public Comment

5. Wrap-Up and Next Steps..... Ms. Cohen/Mr. Emran

Summary of testimony and discussion received during the meeting. Confirmation of next workgroup meeting June 25, 2026. General closing remarks from the Controller and Board Members.

Adjourn Board Work Group