



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday, May 27, 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. **State-Assessed Property Value Setting 'CF'** Mr. McCool
Ms. Cruz/ Ms. Vang/ Ms. T. Williams

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

Consent Agenda

3. **Administrative Consent Agenda** Ms. Stowers

a. **Board Meeting Minutes**

Request for Board adoption of the [April 22, 2026](#), Board Meeting Minutes.

b. Retirement Resolution

Request for Board adoption of Retirement Resolution to [Lisa Thompson](#).

c. [4-R Act Equalization Ratio](#)

Request for Board adoption of the 4-R Act Equalization Ratio for the current fiscal year to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.

d. [Invitation to Annual Meeting of the Board and County Assessors](#)

Request for Board approval to invite County Assessors to meet with the State Board of Equalization and discuss issues relating to property assessment administration.

e. [Property Tax Forms](#)

Request for Board adoption of Property Tax Forms.

Revisions to Forms for 2027 Lien Date

| | |
|------------|--|
| BOE-19-G | Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021 |
| BOE-19-P | Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021 |
| BOE-58-AH | Claim for Reassessment Exclusion for Transfer Between Parent and Child |
| BOE-58-G | Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild |
| BOE-64-SES | Initial Purchaser Claim for Solar Energy System New Construction Exclusion |
| BOE-237 | Exemption of Low-Income Tribal Housing |
| BOE-266-E | Ownership Statement Cooperative Housing Corporation |
| BOE-305-A | Informal Assessment Review |
| BOE-502-AH | Change of Ownership Statement |

- BOE-502-D Change of Ownership Statement Death of Real Property Owner
- BOE-566-K Oil and Gas Operating Expense Data

Annual Board Photograph

- 4. Annual Board Photograph

Special Presentation

- 5. Presentation of Retirement ResolutionMs. Stowers
Lisa Thompson, Taxpayers’ Rights Advocate.

Board Member Matters

- 6. [Affordable Housing and Issues relating to the Welfare Exemption Informational Hearing Proposal](#)Ms. Lieber

Discussion and possible action on a proposal to hold an Informational Hearing at the July 22, 2026 meeting on Affordable Housing and Issues relating to the Welfare Exemption.

- 7. [AB 1668 \(Pellerin\) Welfare Exemption Sunset Date Extension](#)Ms. Lieber

Discussion and possible action for support of [AB 1668 \(Pellerin\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would extend the sunset date of the welfare property tax exemption for property used exclusively for the preservation of specified natural resources and open-space lands by five years to January 1, 2032.

- 8. [AB 1971 \(Bennett\) Exclusion from Reassessment for a Home Hardening Retrofit Improvement](#)..... Mr. Vazquez

Discussion and possible action for support of [AB 1971 \(Bennett\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would clarify that “home hardening retrofitting improvements” meeting certain conditions do not trigger reassessment as new construction.

Speaker: Office of Assemblymember Steve Bennett,
California State Assembly District 38

9. [AB 2022 \(J Gonzalez\) Disabled Veterans' Exemption](#)..... Mr. Vazquez

Discussion and possible action for support of [AB 2022 \(J Gonzalez\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would expand the benefits available under the disabled veterans' exemption for qualifying property owners.

Speaker: Office of Assemblymember Jeff Gonzalez,
California State Assembly District 36

10. [AB 2172 \(Gipson\) County Assessment Appeals Boards; Assessment Appeals Commissioners](#) Mr. Vazquez

Discussion and possible action for support of [AB 2172 \(Gipson\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would authorize certain counties to establish a one-member assessment appeals board (AAB).

Speaker: Office of Assemblymember Mike Gipson,
California State Assembly District 65

11. [SB 888 \(Seyarto\) Disabled Veteran Disability Exclusion](#) Mr. Vazquez

Discussion and possible action for support of [SB 888 \(Seyarto\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would exclude service-connected disability payments from the definition of "household income" for purposes of the Disabled Veterans' Exemption.

Speaker: Office of Senator Kelly Seyarto,
California State Senate District 32

12. [SB 288 \(Seyarto\) Changes in Ownership for Family Homes and Farms](#)Ms. Lieber

Discussion and possible action for support of [SB 288 \(Seyarto\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would specify that the one-year period to claim an intergenerational transfer change in ownership exclusion is deemed to commence on the effective date of a probate court's determination of the final ownership of property.

- 13. [SB 974 \(Seyarto\) Proposition 19 Change in Ownership: Generational Transfers: Special Needs Trusts](#)Ms. Lieber

Discussion and possible action for support of [SB 974 \(Seyarto\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would modify the definition of “transfer” in statute implementing Proposition 19 to explicitly state that other forms of trusts can qualify for the exclusion, specifically Special Needs Trusts.

- 14. [SB 1352 \(Valladares and Allen\) Disaster Rebuild Clarifications](#)Ms. Lieber

Discussion and possible action for support of [SB 1352 \(Valladares and Allen\)](#). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would provide that a property damaged or destroyed in a Governor-declared disaster that is subsequently rebuilt can maintain its pre-disaster base year value if the size of the reconstructed property is 110% of the size of the damaged or destroyed property.

Executive Director’s Reports

- 15. Executive Director’s ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

- 16. [Extension of Time to Complete Local Assessment Roll](#)Ms. Stowers

The counties of Amador, Colusa, Lassen, Mendocino, and Plumas have received time extensions to complete and submit their 2026 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

- 17. Operational Priorities Report Ms. Renati

Report on the status of operational priorities.

- 18. [Taxpayers’ Rights Advocate Office’s Report](#)Ms. Thompson

Report on activities of the Taxpayers’ Rights Advocate Office.

19. [Property Tax Form BOE-701-A](#)Mr. Yeung

Request for Board adoption of New Property Tax Form BOE-701-A,
Agent Authorization / Designation of Attorney for Assessor Matters.

20. 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

21. [Legislative, Research & Statistics Division Chief's Report](#)Mr. Angelo

Report on administrative and program related legislative bills
impacting the BOE.

Adjourn