



**STATE BOARD OF EQUALIZATION MEETING**  
**May Lee State Office Complex Auditorium**  
**651 Bannon Street, Sacramento**  
**Wednesday, July 22, 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. FY 2026-27 Private Railroad Car Tax Rate 'CF' ..... Mr. McCool**

Report on the tax rate applicable to the 2026-27 Private Railroad Car Tax Assessment.

**3. Adoption of the 2026 Private Railroad Car Roll 'CF' ..... Ms. DiNapoli**

Request for Board approval of the assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.

- 4. Adoption of the 2026 State-Assessed Property Roll ‘CF’ ..... Mr. Ybarra  
Request for Board approval of 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.

**Consent Agenda**

- 5. Board Meeting Minutes  
Request for Board adoption of the [June 24, 2026](#), Board Meeting Minutes.

**Board Member Matters**

- 6. [Recommendations Regarding Clarification of Officer Elections](#) ..... Mr. Schaefer  
Discussion and possible action to amend the Board Governance Policy regarding the office of the Chair and the role of the Controller during the election of the Board Officers.
  
- 7. [Proposed Informational Hearing on Property Tax Solutions to Increase California’s Housing Supply by Incentivizing Modular Housing Construction](#)..... Mr. Vazquez  
Discussion and possible action on a proposal to hold an Informational Hearing during the August 26, 2026, Board meeting on how property tax incentives could contribute to efforts to increase the state’s housing supply by supporting modular housing construction methods.
  
- 8. [Adjournments in Memoriam](#) ..... Ms. Lieber  
Discussion and possible action to amend the Board Governance Policy regarding Requests to Adjourn in Memoriam.

## Executive Director's Reports

9. Executive Director's Report .....Ms. Stowers

Report on the status of pending and upcoming organizational issues.

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

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.

11. Operational Priorities Report and Quarterly Budget Report.....Ms. Stowers

Report on the status of the operational priorities and BOE budget.

12. [Chief Counsel Quarterly Report](#)..... Mr. Moon

Report on the status of the Legal Department's workload.

13. [Communications Chief's Quarterly Report](#)..... Mr. Taylor

Report on the status of the BOE communications workload.

## 1:30 p.m. Board Meeting Reconvenes

### Informational Hearing

14. [Informational Hearing on Affordable Housing and Issues relating to the Welfare Exemption](#) .....Ms. Lieber

Informational Hearing to discuss opportunities to increase the use of the Welfare Exemption to promote the development of affordable housing. The Board will hear from non-profit affordable housing organizations, affordable housing developers and providers, the California Assessors' Association (CAA), and county assessors about barriers preventing a rapid uptake of affordable housing under the Welfare Exemption and whether possible administrative, regulatory, or statutory solutions could address these barriers.

Speakers: Assessor Kristen DePaul, President, California Assessors' Association

Neysa Fligor, County Assessor, County of Santa Clara

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

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

Simon Fraser, Director of Housing Development, Community Corporation of Santa Monica

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

## Executive Director's Reports (Continued)

15. [Taxpayers' Rights Advocate Office's Report](#).....Ms. Hendrickson

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
- [Assessment Practices Surveys Quarterly Report](#)
- State Assessed Property

17. Special Taxes Quarterly Report..... Ms. L. Williams

Report on the status of the Special Taxes workload.

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

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

**Adjourn**