California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Friday, November 20, 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. Zultys, Inc (4025), SAU26-025,
   Property Tax Appeal Nonappearance Adjudicatory 'CF' .....Mr. Ambrose

   Petition for Reassessment of the 2026 Unitary Value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

3. Property Tax Appeal Nonappearance Consent Matters 'CF' ..... Ms. Cruz

   All nonappearance consent matters will be considered in a single vote. Contribution Disclosure forms are not required pursuant to Gov. Code, § 15626.

   Petitions for Reassessment of 2026 Unitary Value

   a. Frontier Communications of the Southwest, Inc. (0203), SAU26-024

4. Property Tax Appeal Nonappearance Consent Matters 'CF' ..... Ms. Wilkman

   All nonappearance consent matters will be considered in a single vote. Contribution Disclosure forms are not required pursuant to Gov. Code, § 15626.

   Petitions for Reassessment of 2026 Unitary Value

   a. Netly Fiber Holdings LLC (8237), SAU26-022
   b. Consolidated Communications of California Company, LLC (0294), SAU26-005

   Petitions for Penalty Abatement and Reassessment of 2026 Unitary Value

   c. Fidium Enterprise Services LLC (7707), SAU26-004

Consent Agenda

5. Board Meeting Minutes

   Request for Board adoption of October 28-29, 2026, Board Meeting Minutes.

6. County-Assessed Property Tax Forms

   Request for Board adoption of revised Property Tax Forms due to the passage of SB 296.

BOE-261-G	Disabled Veterans' Property Tax Exemption
BOE-261-GNT	Disabled Veterans' Exemption Change of Eligibility Report

Chief Counsel Matters

7. Board Governance Policy Annual Review and Update.....Ms. Himovitz

   Annual discussion and possible action on the Board Governance Policy.

Board Member Matters

8. 2025 Assessors and Assessment Appeals Board (AAB) Issues Board Work Group Final Summary Report..... Mr. Vazquez

   Discussion and possible action on a summary report for the 2025 Assessors and Assessment Appeals Board (AAB) Issues Board Work Group.

9. Request for the Formation of a Board Work Group on Affordable Housing: At the County Level, Improving the Welfare Exemption Claim Process, Streamlining Associated Deadlines, and Legislative Changes, if necessary. .....Ms. Lieber

   Discussion and possible action on a proposal to establish a Board Work Group to address July 22, 2026, Informational Hearing on Affordable Housing and Issues relating to the administration of the Welfare Exemption at the County level.

Executive Director's Reports

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

    Report on the status of pending and upcoming organizational issues.

    a. Approval of Contract over $500,000 – State Tax Administration Record System (STARS)

       Discussion and possible action to approve up to $6.3 million dollars for the base STARS contract.

11. Operational Priorities Report ..... Mr. Yeung

    Report on the status of operational priorities.

12. Taxpayers' Rights Advocate Office's Report ..... Ms. Stemen

    Report on activities of the Taxpayers' Rights Advocate Office.

13. 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

14. Legislative, Research & Statistics Division Chief's Report ..... Mr. Angelo

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

Closed Session

15. Pending Litigation: *Southern California Edison Company v. California State Board of Equalization, et al.*, Orange County Superior Court Case Nos. 30-2022-01258109-CU-MC-CJC (2020), 30- 2022-01258057-CU-MC-CJC (2021), 30-2023-01328239-CU-MC-CXC (2022), 30-2024-01403215-CU-MC-CXC (2023) and 30-2025-01534286-CU-MC-CXC (2024). (Gov. Code, § 11126(e)).

Closing Remarks

Adjourn