



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DEAN R. KINNEE
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as of 3/26/2018, 12:00 PM)**

[Agenda Changes](#)

[Webcast on Tuesday, March 27, 2018](#)

Tuesday, March 27, 2018

9:30 a.m. Pledge of Allegiance

Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda.

There are no items for the following matters:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings

C. Public Hearing

- C1. [Proposed Amendments to Property Tax Rule 51, Agreements Qualifying Land for Assessment as Open-Space Lands](#) + Mr. Moon

Public hearing regarding the adoption of amendments to replace a reference to repealed Rule 251 with text that refers to Revenue and Taxation Code section 401, which has the same meaning and does not change the way Rule 51 applies to pre-November 10, 1969, agreements under the Land Conservation Act of 1965 or Williamson Act.

There are no items for the following matters:

- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory
- F. Other Tax Program Nonappearance Matters

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

**G. Rulemaking
Section 100 Changes**

- G1. [Property Tax Rule 301, *Definitions and General Provisions*](#) +Mr. Yeung

Staff requests authorization to complete Section 100 changes to Rule 301 to make the definition of "board" consistent with the recent addition of Revenue and Taxation Code sections 1750 et seq., which allow two or more county boards of supervisors to establish a multijurisdictional assessment appeals board to equalize the valuation of taxable property within each participating county.

- G2. [Property Tax Rule 469, *Mining Properties*](#) +Mr. McCarthy

Staff requests authorization to complete Section 100 changes to Rule 469 to make it consistent with the recent repeal of Revenue and Taxation Code section 53.5, resulting in leach pads, tailing facilities, and settling ponds being valued for assessment purposes together with the rest of the mining property.

- H. **Property and Special Taxes**
There are no items for this matter.

I. Other Chief Counsel Matters

- I1. [Resolution Conferring Powers on the Executive Director](#) +Mr. Nanjo

Discussion and adoption of resolution conferring powers on the Executive Director.

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

J. Consent Agenda Ms. Richmond
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- J1. Approval of Board Meeting Minutes
 - [February 27, 2018 +](#)
- J2. [Report on Time Extensions for San Luis Obispo, Sierra, and Ventura Counties to complete and submit fiscal year 2018-19 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 +](#)

K. Other Administrative Matters

K1. Executive Director’s Report Mr. Kinnee

- 1. Organizational Update
Report on the status of pending and upcoming organizational issues.
- 2. [Taxpayers’ Rights Advocate’s 2016-17 Property and Business Taxes Annual Report +](#)Ms. Thompson
Presentation of Annual Report highlighting Taxpayers’ Rights Advocate Office accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided.
- 3. [Approval of Board Meeting Date Change +](#)
Proposal to change the 2018 Board Meeting Calendar for December 11 to December 12.

There are no items for the following matters:

- K2. Chief Counsel Report
- K3. Property Tax Deputy Director’s Report

There are no items for the following matters:

- L. Board Member Requested Matters
- M. Public Policy Hearings

Announcement of Closed Session Ms. Richmond

N. Closed Session


N1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session..... Ms. Richmond

Adjourn

General information regarding Board Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on  in the Board Meetings Section.

The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Joann Richmond, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.