



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

TED GAINES
First District, Sacramento
MALIA M. COHEN, CHAIR
Second District, San Francisco
ANTONIO VAZQUEZ, VICE CHAIR
Third District, Santa Monica
MIKE SCHAEFER
Fourth District, San Diego
BETTY T. YEE
State Controller
BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 29-30, 2019
NOTICE AND AGENDA
Meeting Agenda (as of 5/29/2019 3:15 PM)

Wednesday, May 29, 2019

10:00 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. Agenda Changes will be listed when applicable. This meeting will be webcast live.

Board Member Annual Photograph

State-Assessed Properties Value Setting

Property Tax Matter 'CF' + .....Mr. Harris

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

There are no items for this matter.

- A. Special Taxes Appeals Hearings
B. Property Tax Appeals Hearings
C. Public Hearings
D. Tax Program Nonappearance Matters – Consent
E. Tax Program Nonappearance Matters – Adjudicatory

F. Other Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Property Taxes Matters.....Mr. Harris
> Audit
a. Astound Broadband, LLC (7832) 'CF'

## 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

#### 1. Rules for Tax Appeals (18 CCR, Div. 2.1) + ..... Mr. Moon

Staff requests authorization to complete Section 100 changes to repeal Chapter 4 of Division 2.1, Title 18 of the California Code of Regulations and make amendments to Chapters 2, 3, 5, and 6 of the same Division to make the Rules for Tax Appeals consistent with AB 102.

There are no items for the following matters:

- H. Property and Special Taxes
- I. Other Chief Counsel Matters

## Administrative Session

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

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

1. Approval of Board Meeting Minutes
  - April 30, 2019 +
2. Adoption of Property Tax Forms +

BOE-58-AH      *Claim For Reassessment Exclusion For Transfer  
Between Parent and Child*

[Revised section B statement "(additional transferors please complete "C" on the reverse)" to instead instruct to complete Section D; revised Question 8 into a statement by removing the number "8" and replacing it with "**IMPORTANT:**"; revised section C statement "(additional transferees please complete "C" below)" to instead instruct to complete Section E; revised section "B...(continued)" on (P2) to refer to section "D" and deleted "(continued)"; revised section "C...(continued)" on (P2) to refer to section "E" and deleted "(continued)".]

- BOE-58-G *Claim For Reassessment Exclusion For Transfer From Grandparent to Grandchild*  
[Revised section B, Question 6 into a statement by removing the number "6" and replacing it with "**IMPORTANT:**" and moving the statement to the bottom of section B; renumbered Question 7 to number "6".]
- BOE-60-AH *Claim of Person(s) at Least 55 Years of Age For Transfer of Base Year Value to Replacement Dwelling*  
[Revised section A to add Question "1. Do you occupy the replacement dwelling as your principal place of residence?"; revised all sections to include numbers for all questions for easy identification and similar to other forms; revised (P2), second paragraph, to reword paragraph to conform to law and to make more clear; revised (P2), fourth paragraph, first sentence, to add "... (not limited to a Governor-declared disaster)..."; revised (P2), fifth, sixth, and seventh paragraphs to add references to the Revenue and Taxation Code (RTC).]
- BOE-62-LRDP *Claim For Reassessment Reversal For Local Registered Domestic Partners*  
[Revised the heading on (P2) to "CLAIM FOR REASSESSMENT REVERSAL FOR LOCAL REGISTERED DOMESTIC PARTNERS"; revised (P2), to reflect the correct Revenue and Taxation Code section 62(p); revised (P2) to add language to further clarify requirements.]
- BOE-65-CP *Claim For Transfer of Base Year Value From Qualified Contaminated Property to Replacement Property*  
[Revised form to add the statement "**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**" to the bottom of the page.]
- BOE-65-P *Claim For Intracounty Transfer of Base Year Value to Replacement Property For Property Damaged or Destroyed in a Governor-Declared Disaster*  
[Revised section B to delete the following: "**NOTE:** You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of the disaster", as this language is no longer applicable; revised section B to reword remaining sentence (after deleting the "NOTE") to state "...date of the last tax bill(s)...".]

- BOE-236 *Exemption of Leased Property Used Exclusively For Low-Income Housing*  
[Revised the title to add the words "...AND SOLELY...".]
- BOE-236-A *Supplemental Affidavit For BOE-236 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)*  
[Revised the first sentence to add the words "...and Solely..." to the title of the referenced form, BOE-236; revised the ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME section, first sentence, to add the words "...and solely...".]
- BOE-261-G *2019 Claim For Disabled Veterans' Property Tax Exemption*  
[Revised title for lien date "2020"; revised (P2) to reword and reformat the first paragraph to simplify and make more clear; revised (P2), statement 1.c. to change the word "previous" to "another", and to add ".../SOLD/TRANSFERRED from the other residence" to DATE/MOVED; revised (P2), statement 1.d., to reword for better clarification; revised (P2), statement 4, to reword and include the term "veterans' benefits" for further clarification; revised (P5) to add the 2020 lien date amounts and income limits.]
- BOE-262-AH *Church Exemption*  
[Revised the Note in Question 8 to add to the first sentence "...for any leased property..." for further clarification, and to add an additional sentence to the end of the Note as follows: "The assessor may request a copy of the lease or rental agreement."]
- BOE-263-B *Lessees' Exemption Claim*  
[Revised the form to include reference to Revenue and Taxation Code section 202(a)(3) after the title of the form.]
- BOE-267-A *20\_\_ Claim For Welfare Exemption (Annual Filing)*  
[Revised Question 1 to reword to include the term "activities" and to request an explanation if those activities or use of the property changes.]

- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*  
[Revised (P2) form to add the word "SECTION" in front of the number "6", and to capitalize the headings of sections 5 and 6 to be similar in format to the rest of the form; revised (P2), section 5, to simplify the language and request a description of the property's use.]
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*  
[Revised the form to capitalize the headings in all sections (1 through 7) to be similar in format to other forms.]
- BOE-267-L2 *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*  
[Revised the table in Section 2.A. to add "for the Unit" to the end of the title in the fourth column, and to add "to the Tenant" to the end of the title in the fifth column for further clarification.]
- BOE-267-L3 *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*  
[Revised the table in Section 2.A. to add "for the Unit" to the end of the title in the fourth column, and to add "to the Tenant" to the end of the title in the fifth column for further clarification.]
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*  
[Revised (P2) to rearrange the format of the card, so easier for the claimant to read and take notice of certain instructions.]
- BOE-502-AH *Change of Ownership Statement*  
[Revised to remove "FOR ASSESSOR'S USE ONLY" and to replace it with "NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)".]

**K. Other Administrative Matters**

1. Executive Director's Report ..... Ms. Fleming
  - a. [Organizational Update +](#)  
Report on the status of pending and upcoming organizational issues.
2. Chief Counsel Report  
There are no items for this matter.
3. Property Tax Deputy Director's Report ..... Mr. Yeung
  - a. [Adoption of 4-R Act Equalization Ratio for Fiscal Year 2019-20 +](#) ..... Mr. Harris  
Ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.
  - b. Property Tax Forms Used by County Assessors..... Mr. Yeung  
[Speaker: Honorable Leslie K. Davis, President, California Assessors' Association \(CAA\) +](#)  
The CAA will provide an overview of property tax forms used by County Assessors and the CAA's process.
4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham
  - a. [Update on Legislative Issues +](#)  
Update on legislative bills impacting the BOE, both administrative and program related.
5. Other Administrative Matters  
There are no items for this matter.

**L. Board Member Requested Matters**

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

1. [Parent-Child and Grandparent-Grandchild Exclusions and Equalization of Trust Distributions +](#) ..... Ms. Yee/Ms. Stowers  
Discussion and possible action on Parent-Child and Grandparent-Grandchild exclusions and equalization of trust distributions.

2. [AB 872 \(Aguiar Curry\) Parent-Child Exclusions +](#)..... Ms. Cohen

Discussion and possible action to support AB 872 (Aguiar-Curry) regarding parent-child exclusions issue revealed in the BOE Property Taxpayer Rights Advocate hearing.

3. [California Small Business Month Resolution +](#) ..... Ms. Cohen

Special presentation honoring small businesses.

4. [Older Americans Month Resolution +](#) ..... Mr. Schaefer

Special Presentation honoring Older Americans and honoring the oldest working state employee.

~~5. Strategic Planning Session: Discussion on Board Members' Priorities and Go-forward Plan ++~~ ..... Mr. Vazquez

~~Discussion on Board Members' priorities and plan.~~

M. Public Policy Hearings  
There are no items for this matter.

**N. Public Comment on Matters Not on the Agenda**  
Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

O. Closed Session  
There are no items for this matter.

**Recess** - The meeting will reconvene on Thursday, May 30, 2019, at 9:00 a.m. for any items not concluded.

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

Henry D. Nanjo  
Chief Counsel /  
Acting Chief, Board Proceedings

- \* Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.





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**Thursday, May 30, 2019**

**9:00 a.m. Board Meeting Reconvenes\***

Items agendized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time. [Agenda Changes](#) will be listed when applicable. This meeting will be webcast live.

**Adjourn**

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CANCELLED



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Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
5/20/2019		Property Tax Matter: State-Assessed Properties Value Setting	Material Added
5/20/2019	L1	Parent-Child and Grandparent-Grandchild Exclusions and Equalization of Trust Distributions	Additional Material Added
5/22/2019	L2	AB 872 (Aguiar Curry) Parent-Child Exclusions	Material Added
5/22/2019	L3	California Small Business Month Resolution	Material Added
5/24/2019	J2	Adoption of Property Tax Forms - BOE-261-G	Material Revised
5/28/2019		Board Member Annual Photograph	Postponed
5/28/2019	K1a	Organizational Update	Material Added
5/28/2019	K3b	Property Tax Forms Used by County Assessors	Material Added
5/28/2019	L4	Older Americans Month Resolution	Material Added
5/28/2019	L5	Strategic Planning Session: Discussion on Board Members' Priorities and Go-forward Plan	Postponed
5/29/2019	M	Public Policy Hearings	Edited for Clarity
5/29/2019		Board Meeting Day 2: May 30, 2019	Cancelled