



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

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First District, Sacramento

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Second District, San Francisco

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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
NOTICE AND AGENDA
Meeting Agenda (as of 7/30/2019 9:00 AM)

Tuesday, July 30, 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](#).

Special Presentation

- [Presentation of Retirement Resolution +](#)..... Ms. Cohen
Errol Tankiamco, Research Analyst II (GIS),
Tax Area Services Section, Property Tax Department

There are no items for the following:
A. Special Taxes Appeals Hearings
B. Property Tax Appeals Hearings

C. Public Hearings

- 1. [Proposed Revision of Property Tax Rule 370, Random Selection of Counties for Representative Sampling, and Adoption of Property Tax Rule 370.5, Random Selection of Counties for Survey or Representative Sampling for Calendar Years 2016-2020 +](#)..... Mr. Moon

Public hearing regarding the adoption of amendments and new rule to clarify the five-year change in the assessment practices survey cycle pursuant to Government Code section 15643.

There are no items for the following:

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

Chief Counsel Matters

There are no items for the following:

- G. Rulemaking
- 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 AgendaMs. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. [Approval of Retirement Resolution +](#)
 - Errol Tankiamco
- 2. Approval of Board Meeting Minutes
 - [June 25, 2019 +](#)

K. Other Administrative Matters

- 1. Executive Director's ReportMs. Fleming
 - a. Statewide Hearings - Report on Logistics
Discussion and possible action.
 - b. Overview of Governor's Budget (Budget Act of 2019)
Speaker: Vivek Viswanathan, Chief Deputy Director,
Budget, Department of Finance
 - c. [Organizational Update +](#)
Report on the status of pending and upcoming organizational issues, including but not limited to updates on Office Relocation; Statewide Informational Hearings; and Organizational Priorities.

2. Chief Counsel Report.....Mr. Nanjo
 - a. [Report on Legal Opinions and Other Workload +](#)
General discussion on the Legal Department's workload over the last six months.

3. Property Tax Deputy Director's ReportMr. Yeung
 - a. [Fiscal Year 2019-20 Private Railroad Car Tax Rate 'CF' +](#) Mr. Durham
Report on the tax rate applicable to the 2019-20 Private Railroad Car Tax Assessment.
 - b. Adoption of the 2019 Private Railroad Car Roll 'CF' Mr. McCool
Staff recommendation for the lien date 2019 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
 - c. Adoption of the 2019 State-Assessed Property Roll 'CF'Mr. McCool
Staff recommendation on the allocations of the unitary values adopted by the Board in May 2019, plus adjustments based on prior Board action and staff-recommended nonunitary values.
 - d. [Part 2: Presentation on Assessment Practices Surveys—Findings and Trends +](#)Ms. Yasui
Presentation on the findings and trends from assessment practices surveys.
 - e. [Opportunity Zones +](#)Mr. Yeung
Presentation on BOE's White Paper on Opportunity Zones.

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.

There are no items for the following:

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

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.

Announcement of Closed SessionMs. Davis

O. Closed Session

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

Announcement of Open Session.....Ms. Davis

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.

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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 *watch live* 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.

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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Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
07/26/2019	J2	Approval of Board Meeting Minutes: June 25, 2019	Material Added
07/26/2019	K1b	Overview of Governor's Budget (Budget Act of 2019)	Material Not Expected
07/26/2019	K3a	Fiscal Year 2019-20 Private Railroad Car Tax Rate	Additional Material Added
07/26/2019	K3d	Part 2: Presentation on Assessment Practices Surveys—Findings and Trends	Change in Presenter Material Added
07/26/2019	K3e	Opportunity Zones	Material Added
07/26/2019	K4a	Update on Legislative Issues	Material Revised
07/29/2019	K2a	Report on Legal Opinions and Other Workload	Material Added
07/30/2019	K1a	Statewide Hearings - Report on Logistics	Material Not Expected
07/30/2019	K1c	Organizational Update	Material Added