



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
NOTICE AND AGENDA
Meeting Agenda (as of 9/24/2019, 12:00 PM)

Tuesday, September 24, 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 on the last page of this document when applicable. This meeting will be [webcast live](#).

There are no items for the following:

- 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

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 Agenda**Ms. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)
 - 1. [Retirement Resolution](#) +
 - Michael Ash
 - 2. Approval of Board Meeting Minutes
 - [August 27, 2019](#) +

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. **Organizational Update +**
Report on the status of pending and upcoming organizational issues.
 - b. Information Technology Security
Report on the integrity of BOE's information technology security.
 - c. Approval of Additional Board Meeting Date
Discussion and possible action on scheduling options for the Board Members' Strategic Planning Session.
2. Chief Counsel Report
There are no items for this matter.
3. Property Tax Deputy Director's ReportMr. Yeung
 - a. **Assessors' Handbook Status +**Mr. Yeung
Staff will provide the status of the Assessors' Handbook, including which sections are current and which sections need updates.
 - b. **Letters to Assessors Topics+**Ms. Lumsden
Staff will provide an overview of the various topics covered in the BOE's Letters to Assessors (LTA).
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. [Documents and Forms for Reporting Taxable Possessory Interests in Publicly-Owned Real Property +](#) Ms. Cohen

Discussion and possible action regarding whether Board of Equalization (BOE) Form 502-P should be amended to identify taxable possessory interests on public land for private benefit other than “subleases” and “assignments,” and whether additional relevant reporting instructions should be included on BOE Form 502-P. The goal is to ensure that taxable possessory interests are identified and enrolled, and that the BOE Form for identifying taxable possessory interests contains clear information and instructions.

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.

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 [Watch Meetings 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.



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
NOTICE AND AGENDA
Meeting Agenda (as of 9/24/2019, 12:00 PM)

Agenda Changes

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

09/17/19 | K1a | Organizational Update | Material Added

09/19/19 | K4a | Update on Legislative Issues | Material Added

09/24/19 | K3a | Assessors' Handbook Status | Material Added

09/24/19 | K3b | Letters to Assessors Topics | Material Added

09/24/19 | K4a | Update on Legislative Issues | Material Revised

09/24/19 | L1 | Documents and Forms for Reporting Taxable Possessory Interests in Publicly-Owned Real Property | Material Added