



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**  
**November 19-20, 2019**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 11/18/2019 10:00 AM)**

**Tuesday, November 19, 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**

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

- 1. Special Taxes Matters  
There are no items for this matter.
- 2. Property Tax Matters .....Mr. Harris
  - Petition for Reassessment of Unitary Value
    - a. Trans Bay Cable, LLC (119), 1063360 'CF'
  - Petition for Reassessment of Nonunitary Value
    - b. GATX Corporation (503), 1063359 'CF'
- 3. Legal Appeals Property Tax Matters  
There are no items for this matter.

- E. Tax Program Nonappearance Matters – Adjudicatory  
There are no items for this matter.

**F. Other Tax Program Nonappearance Matters**(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Property Tax Matters .....Mr. Harris
  - Audit
    - a. GreatCall, Inc. (2784) 'CF'
  - Board Roll Changes
    - b. 2017, 2018 and 2019 Board Rolls of State-Assessed Property 'CF'

**Chief Counsel Matters**

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

**G. Rulemaking  
Emergency Regulation**

1. [Proposed Amendment to Property Tax Rule 202 +](#) ..... Mr. Moon  
 Proposed adoption and authorization for publication of proposed amendments to Property Tax Rule 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, as an Emergency Regulation.

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
  - [October 22-23, 2019 +](#)
2. [Proposed Adoption of Property Tax Forms and Instructions +](#)  
 Proposed adoption of property tax forms BOE-570-1, *Supplementary Schedule to the Business Property Statement, Air Carrier's Operation Report*, and BOE-570-2, *Supplementary Schedule to the Business Property Statement, Flight Equipment Value Computation*, to reflect reporting requirements for the newly established allocation formula for the valuation of certificated aircraft pursuant to Senate Bill 791.

**K. Other Administrative Matters**

1. Executive Director's Report .....Ms. Fleming
  - a. [Organizational Update +](#)  
Report on the status of pending and upcoming organizational issues.
  - b. Statewide Informational Hearings  
Discussion and possible action on scheduling options for Statewide Informational Hearings.
  - c. [BOE Strategic Plan +](#)  
Overview of the BOE Strategic Plan Outline.
  - d. 2020-2021 Budget-Related Actions to Date  
Overview of Budget Plans for Fiscal Year 2020-2021.
  - e. Board Meeting Locations  
Discussion and possible action on Board meeting location options.
  - f. Taxpayers' Rights Advocate Monthly Update  
Staff will provide an update on activities of the Taxpayers' Rights Advocate Office.
2. Chief Counsel Report  
There are no items for this matter.
3. Property Tax Deputy Director's Report .....Mr. Yeung
  - a. Update on 2019 Property Tax Roll Value from the 58 Counties  
Report on the total assessed value of locally and state-assesses property from the 58 Counties.
  - b. [Overview of Dark Store Theory +](#)  
Staff will provide an overview of Dark Store Theory and the assessment of buildings as if vacant.
  - c. [Assessment Practices Surveys Part 3 +](#) .....Ms. Yasui  
Staff will provide a summary of Assessment Practices Surveys issued in the past three years.

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. [Property Tax Exemptions Review & Affordable Housing +](#) ..... Ms. Cohen  
Discussion and possible action to allocate time at the December Board Meeting to take testimony on a review of property tax exemptions to spur affordable housing development in California.
2. [Military Appreciation Month Resolution +](#) ..... Ms. Cohen  
Special acknowledgement and presentation to BOE employees and countless Californians who have served in the armed services.
3. [Workforce Planning Workgroup +](#) ..... Mr. Gaines/Mr. Vazquez  
Overview of the Board's recent discussions about the proposed Workforce Planning Workgroup.
4. [Board Member Resolution to recognize Member Schaefer +](#) ..... Mr. Gaines  
Board Member resolution commending Board Member Mike Schaefer on being the oldest living constitutionally elected member as of November 16, 2019.

- 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 Wednesday, November 20, 2019.

General information regarding Board Meetings can be found at [www.boe.ca.gov/meetings/boardcomm.htm](http://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](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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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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**Wednesday, November 20, 2019**

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

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**L. Board Member Requested Matters**

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**5. Board Member Strategic Planning Discussion + ..... Mr. Vazquez**

Facilitator: Eric Douglas, Senior Partner  
Leading Resources, Inc.

Facilitated discussion for the development of the Board Member Strategic Planning Sessions.

**6. Subsequent Board Members’ Strategic Planning Session..... Mr. Vazquez**

Discussion and possible action on scheduling options for a subsequent Board Members’ Strategic Planning Session.

**Adjourn**

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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.

11/13/19 | L4 | Board Member Resolution to recognize Member Schaefer | Edited for Clarity

11/15/19 | K1a | Organizational Update | Material Added

11/15/19 | K3b | Overview of Dark Store Theory | Material Added

11/15/19 | K3c | Assessment Practices Surveys Part 3 | Material Added

11/15/19 | L1 | Property Tax Exemptions Review & Affordable Housing | Material Added

11/15/19 | L2 | Military Appreciation Month Resolution | Material Added

11/15/19 | L4 | Board Member Resolution to recognize Member Schaefer | Material Added

11/18/19 | K1c | BOE Strategic Plan | Material Added