



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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State Controller

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Executive Director

STATE BOARD OF EQUALIZATION MEETING
Santa Clara Valley Water District Headquarters Boardroom
5700 Almaden Expressway, San Jose
NOTICE AND AGENDA
Meeting Agenda (as of 12/6/2019 8:30 AM)

Friday, December 6, 2019

11:00 a.m. Pledge of Allegiance
Board Meeting Convenes*

This is a specially set, regular Board Meeting that will be held as an Informational Meeting on the following agenda items. 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](#).

Informational Hearing
“Modernizing California’s Property Tax System - Part II”
Opportunities, Challenges & Emerging Issues

- 1. Opening Remarks Ms. Cohen
Panelists: Norma Camacho, CEO, Santa Clara Valley Water District
Honorable Lawrence Stone, Santa Clara County Assessor
Honorable Malia M. Cohen, Chair, California State Board of Equalization
Brief Board Member Opening Remarks
Brenda Fleming, Executive Director, California State Board of Equalization

- 2. Assessment Appeals Boards: Strengths, Challenges & Opportunities
 - a. The Role of the Board of Equalization
Panelist: David Yeung, Property Tax Deputy Director, California State Board of Equalization

- b. Perspectives from Urban, Mid-Size & Rural Counties
 - Panelists: Honorable Don Gaekle, President-elect, California Assessors' Association and Stanislaus County Assessor
 - John McKibben, President, California Association of Clerks and Election Officials
 - Cris K. O'Neill, Board Member, California Alliance of Taxpayer Advocates

 - c. Achieving Efficiencies in Best Practices
 - Panelists: Honorable Don Gaekle, President-elect, California Assessors' Association and Stanislaus County Assessor
 - Dawn Duran, Administrator, San Francisco City and County Assessment Appeals Board
 - Paul Waldman, Board Member, California Alliance of Taxpayer Advocates

 - d. Onboarding & Continuous Education: The Challenge of Ensuring that Assessment Appeals Boards Are Capable of Fulfilling their Mandate Especially for High Value & Complex Properties
 - Panelists: Jeff Meyer, Chief Appraiser, Assessment Services, Los Angeles County Assessor's Office
 - Stan Tisch, Immediate Past-Chair, Santa Clara County Assessment Appeals Board
 - Cris K. O'Neill, Board Member California Alliance of Taxpayer Advocates
3. Assessment of Personal Property & Fixtures: Ensuring Accurate & Consistent Valuations & Application Methods
- a. Determining Lifting Schedules for Personal Property and Fixtures
 - Panelists: David Yeung, Property Tax Deputy Director, California State Board of Equalization
 - Honorable Leslie Morgan, California Assessors' Association and Shasta County Assessor
 - Virginia Hamley, Chief Auditor Appraiser (retired), Santa Clara County Assessor's Office
 - Jack Young, Accredited Senior Appraiser, CPA, Chair of the American Society of Appraisers (ASA) Appraisal Review and Management (ARM) Discipline Committee and Past President, ASA, Northern CA Chapter
 - Garrett Schwartz, American Society of Appraisers (ASA), Governor for Region 5, and Past President, ASA, Northern CA Chapter

b. Ensuring Consistent Application of Lifting Schedules for Personal Property and Fixtures

Panelists: David Yeung, Property Tax Deputy Director, California State Board of Equalization
Honorable Leslie Morgan, California Assessors' Association and Shasta County Assessor
David L. Gangloff Jr., Esq., President of Operations for Property Tax Assistance Co., Inc.

4. Emerging Issues – Opportunity Zones: Property Tax Implications

a. What Are the Key Components of Opportunity Zones?

Panelists: Kunal Merchant, President & Co-Founder, CalOZ
Maral Farsi, Deputy Director, Legislative Affairs, Governor's Office of Business and Economic Development
Tim McRae, Vice President, Energy, Silicon Valley Leadership Group
Stephen DeBerry, Managing Partner, Bronze Investments

b. What Are the Property Tax Challenges for Investors – Change in Ownership, New Construction and Reassessment?

Panelist: Rafael Yaquián, Attorney, Goldfarb & Lipman

c. What Guidance Could the Board of Equalization Provide to Streamline or Facilitate Opportunity Zone Investments and Exemptions?

Panelist: Rafael Yaquián, Attorney, Goldfarb & Lipman

5. Public Testimony

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.

6. Closing Statements

Panelist: Honorable Lawrence Stone, Santa Clara County Assessor
Honorable Malia M. Cohen, Chair, California State Board of Equalization

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.



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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.

12/06/19 | All Items | Speakers Added