



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](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento  
  
MALIA M. COHEN, CHAIR  
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**  
**December 17-18, 2019**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 12/16/2019 5:00 PM)**

**Tuesday, December 17, 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](#).

A. Special Taxes Appeals Hearings  
There are no items for this matter.

~~B. **Property Tax Appeals Hearing**  
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)~~

~~Petitions for Reassessment of Unitary Value~~

- ~~1a. San Diego & Imperial Valley Railroad Company (865), 1063361 'CF' ++~~
- ~~1b. California Northern Railroad (810), 1063290 'CF' ++~~
- ~~1c. Ventura Railroad Company (812), 1063300 'CF' ++~~

~~For 1a, 1b, and 1c:~~

~~For Petitioners: Ryan Simpson, Representative  
Joe Molina, Representative  
Eric Williams, Representative~~

~~For Department: Richard Moon, Tax Counsel~~

There are no items for the following:

- C. Public Hearings
- D. Tax Program Nonappearance Matters – Consent

**E. Tax Program Nonappearance Matters – Adjudicatory**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

There are no items for the following:

1. Special Taxes Matters.
2. Property Tax Matters
3. Legal Appeals Property Tax Matters..... Ms. Garrett/Ms. Himovitz
  - Petitions for Reassessment of Unitary Value
    - a. GTT Americas, LLC (8143), 1063180 ‘CF’
    - b. Frontier California, Inc. (201), 1063284 ‘CF’
    - c. Pacific Pipeline System, LLC (486), 1063221 ‘CF’

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

1. Property Tax Matters .....Mr. Harris
  - Audit
    - a. Plumas-Sierra Rural Electric Cooperative (176) ‘CF’
  - Board Roll Changes
    - b. 2018 Board Roll of State-Assessed Property ‘CF’

**Chief Counsel Matters**

There are no items for the following matters:

- 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. Approval of Board Meeting Minutes
  - [November 19-20, 2019 +](#)
2. [Approval of Assessors’ Handbook Section 531 for 2020 +](#)  
Request approval for publication of the 2020 revision of Assessors’ Handbook Section 531, *Residential Building Costs*.
3. [Approval of Assessors’ Handbook Section 534 for 2020 +](#)  
Request approval for publication of the 2020 revision of Assessors’ Handbook Section 534, *Rural Building Costs*.

4. [Approval of Assessors' Handbook Section 581 for 2020 +](#)

Request approval for publication of the 2020 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

**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. Board Meeting Locations  
Discussion and possible action on Board meeting location options.
  - d. Taxpayers' Rights Advocate Monthly Update .....Ms. Thompson  
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. [Overview of the Tax Area Services Section +](#) ..... Mr. Schwarting  
Staff will provide an overview of the functions and responsibilities of Tax Area Services Section (TASS).
4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham
  - a. [Review Agency's Legislative Proposals for 2020 Legislative Session +](#)
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. Public Testimony on Property Tax Exemptions to spur Affordable Housing Development in California ..... Ms. Cohen  
The Board will hear public testimony on a review of property tax exemptions to spur affordable housing development in California.
2. Year End Review: 2019 Highlights ..... Ms. Cohen  
An Overview of the Board's Accomplishments in 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, December 18, 2019 for any items not concluded.

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, December 18, 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.

**Adjourn**

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CANCELLED



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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.

12/12/19 | Board Meeting Day 2: December 18, 2019 | Cancelled

12/12/19 | B1a-B1c | San Diego & Imperial Valley Railroad Company (865), 1063361; et al. | Petition Withdrawn

12/12/19 | K1a | Organizational Update | Material Added

12/12/19 | K3a | Overview of the Tax Area Services Section | Material Added

12/13/19 | J2 | Approval of Assessors' Handbook Section 531 for 2020 | Material Added

12/13/19 | J3 | Approval of Assessors' Handbook Section 534 for 2020 | Material Added

12/13/19 | J4 | Approval of Assessors' Handbook Section 581 for 2020 | Material Added

12/16/19 | J1 | Approval of Board Meeting Minutes November 19-20, 2019 | Material Added

12/16/19 | J3 | Approval of Assessors' Handbook Section 534 for 2020 | Material Revised