

**Wednesday, March 25, 2020**

The Board met at its offices at 450 N Street, Sacramento, at 10:06 a.m., via telephone (Governor's Exec. Order No. N-29-20 (March 17, 2020)), with Mr. Vazquez, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines and Ms. Cohen present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code section 7.9.

### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

### **ANNOUNCEMENTS**

Mr. Vazquez stated for the record that, due to the COVID-19 pandemic, the agenda has been abbreviated to focus on the essential or legally mandated information.

Mr. Vazquez provided guidelines for teleconference Member participation. Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, provided guidelines for teleconference public participation.

### **PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

#### **Audits**

##### **Richmond Pacific Railroad Corporation (0857)**

2016 to 2019, \$446,285.00 Escaped Assessment, \$44,629.00 Penalties, \$101,808 In-lieu Interest  
Action: Upon motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the audit adjustments as recommended by staff.

##### **Cox California Telcom, LLC (7640)**

2016, \$6,200,000.00 Escaped Assessment, \$2,046,000.00 In-lieu Interest  
Action: Upon motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the audit adjustments as recommended by staff.

##### **Viasat, Inc. (8205)**

2018, \$254,400,000.00 Escaped Assessment  
Action: Upon motion of Mr. Gaines, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines and Ms. Cohen voting yes, Ms. Stowers not participating in accordance with Government Code section 7.9, the Board adopted the audit adjustments as recommended by staff.

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## **ADMINISTRATIVE SESSION**

### **Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Ms. Stowers, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the Board Meeting Minutes of January 28, 2020 and February 20, 2020.

### **Executive Director's Report**

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues ([Exhibit 3.1](#)).

Brenda Fleming, Executive Director, reported that the Statewide Informational Hearing tentatively scheduled for April 29, 2020 in Sacramento is postponed.

Brenda Fleming, Executive Director, provided a report on time extension to Butte County to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 3.2](#)).

Exhibits to these minutes are incorporated by reference.

### **Property Tax Deputy Director's Report**

David Yeung, Deputy Director, Property Tax Department provided a report on the status of pending and upcoming projects, activities, and departmental issues.

Mr. Vazquez agreed to work with the Executive Director to explore options to discuss the critical matter of the April 10, 2020 property tax payment deadline and other issues due to the pandemic as also discussed by Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers.

## **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward, but there were none.

## **CLOSING**

The Board adjourned at 10:55 a.m., in honor of Mr. Schaefer's 82<sup>nd</sup> birthday.

*The foregoing minutes are adopted by the Board on April 21, 2020.*

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Note: The following matters were removed from the calendar prior to the meeting: *Legislative, Research & Statistics Division Chief's Report: Update on Legislative Issues; Taxpayers' Rights Advocate Office's Report: Taxpayers' Rights Advocate Office Update; Board Member Strategic Planning Session (Mr. Vazquez); Board Workforce Planning Workgroup (Mr. Vazquez); Pending litigation: La Paloma Generating Company v. California Board of Equalization, Kern County, et al., Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)); Pending Litigation: Verizon California, Inc v. California State Board of Equalization, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case Nos. 34-2011-00116029-CU-MC-GDS, 34-2014-00171512-CU-MC-GDS, 34-2015-00175631-CU-MC-GDS, 34-2015-00175627-CU-MC-GDS, 34-2015-00175621-CU-MC-GDS, 34-2015-00175609-CU-MC-GDS, 34-2013-00138191-CU-MC-GDS, 34-2014-00157245-CU-MC-GDS (Gov. Code, § 11126(e)); and, Review of all pending litigation (Gov. Code, § 11126(e)).*