



STATE BOARD OF EQUALIZATION

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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
May 27, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 5/21/2020 12:00 PM)

Wednesday, May 27, 2020, 10:00 a.m.

The BOE is actively monitoring the continuing developments surrounding the threat of the COVID-19 virus. We are guided by the following goals: (1) to protect the health of the public and our employees; (2) to help slow the spread of the virus in California and the nation; (3) to ensure the continuity of the work of the agency; and (4) to ensure all measures taken are in line with guidelines from the U.S. Centers for Disease Control and Prevention and the California Department of Public Health, and the Governor's Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. During this time, BOE will be utilizing teleconference interaction tools for its meetings, consistent with the Governor's Executive Order N-29-20 (issued March 17, 2020; see [Full Text Here](#)).

In accordance with this guidance, this Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend telephonically. The public will be able to call in to hear the meeting telephonically or listen to the live audio webcast.

If you would like to listen by teleconference, dial 844-291-5494, and when prompted, enter the conference access number: 9371501#.

Recommendation: If possible, dial into the teleconference on a cell phone to minimize connectivity issues and background noise.

If you would like to submit a public comment on an agenda item, please visit our [additional information](#) webpage to fill out a public comment submission, listing your name, identifying the agenda item you would like to comment on, and a summary of your comment. Based on these submissions, we will identify public commenters to speak during the meeting or have staff read the comment submissions into the record. Please email indhubala.srinivasan@boe.ca.gov if you have any questions about this process.

The BOE strongly encourages virtual participation from any interested party. Additional information and updates related to this meeting will be provided on www.boe.ca.gov/meetings/info-052720.htm as they become available.

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](#).

State-Assessed Properties Value Setting

[Property Tax Matter ‘CF’ +](#) Mr. McCool

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

Special Presentation

[Presentation of Retirement Resolution +](#) Mr. Gaines

Dave Titus, Chief Deputy to Board Member Ted Gaines
First Equalization District

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 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 Retirement Resolution +](#)
 - David (Dave) W. Titus

2. Approval of Board Meeting Minutes
 - [April 21, 2020 +](#)

3. [Adoption of Property Tax Forms +](#)

BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*

[Revised (P2), section C, Question 2, to replace the gender-specific terminology of "son-in-law," "daughter-in-law," and "daughter or son" with the gender-neutral terminology of "child-in-law" and "child."]

BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

[Revised (P2), section C, statement "(additional transferees please complete "C" below)" to complete "D" below; revised (P2), by adding "D" to the table header for identification purposes; revised (P2), section C, Question 2, to replace the gender-specific terminology of "son or daughter" with the gender-neutral terminology of "child"; revised (P2), section C, Questions 2 and 4, to correct the spelling of the term "descendent" to "descendant"; revised (P3), title of the form from "Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild" to "Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild" to match the title on the first page of the claim form and to properly reflect statute; revised (P3), statement 2, to replace the gender-specific terminology of "son-in-law or daughter-in-law" with the gender-neutral terminology of "child-in-law".]

BOE-58-H *Affidavit of Cotenant Residency*

[Revised the last bulleted statement to replace the gender-specific terminology of "he or she" with the gender-neutral terminology of "they"; revised Questions 1 and 2, from "cotenant the one-year period prior to the date of death" to "cotenant for the one-year period immediately preceding the date of death" for clarification and to better reflect the language in statute.]

BOE-60-AH *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*

[Revised (P2), Paragraphs 2 and 3, to reformat and reword the paragraphs for better clarity as to the requirements for the exclusion.]

- BOE-62-A *Certificate of Disability*
- [Revised introduction, first sentence, to replace the gender-specific terminology of "his or her" with the gender-neutral terminology of "their"; revised section Certificate of Disability, box A:1, to replace the gender-specific terminology of "his or her" with the gender-neutral terminology of "their".]
- BOE-62-R *Reassessment Exclusion for Transfer of Corporation Stock from Parent to Child*
- [Created new form for taxpayers to claim an exclusion under the new statutory provision of Revenue and Taxation Code section 62(r).]
- BOE-63 *Disabled Persons Claim for Exclusion of New Construction for Occupied Dwelling*
- [Revised (P1), section To Be Completed By Physician, to correct the word "activity" to the plural form "activities"; revised (P2) to replace the gender-specific terminology of "his or her" with the gender-neutral terminology of "their".]
- BOE-261-G *2020 Claim for Disabled Veterans' Property Tax Exemption*
- [Revised (P1) title from lien date "2020" to "2021"; revised (P1), NOTE, to delete entire NOTE, as it is no longer necessary due to statutory changes; revised (P2), statement 3.d., to replace the gender-specific terminology of "his or her" with the gender-neutral terminology of "their"; revised (P3), section Alternative 2(a), to replace the gender-specific terminology of "his or her" with the gender-neutral terminology of "their"; revised (P5), to add the 2021 lien date exemption amounts and household income limits.]
- BOE-265 *Cemetery Exemption Claim*
- [Revised (P2) through (P5), to correct the words "mausoleums" and "columbarium" to the proper plural forms "mausolea" and "columbaria"; revised (P3), section B, to add the sentence "For purposes of this section, Developed Cemetery Plots, Crypts, and Niches that are broker-held plots are to be included as Unsold Inventory." for further clarification.]

- BOE-266 *Claim for Homeowners' Property Tax Exemption*
[Revised (P1), Question 3, to replace "moved out" with "MOVED OUT" for emphasis and clarity.]
- BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*
[Revised (P1), Questions 5, 6, and 7, to reformat and consolidate into one multi-part question regarding living quarters in order to simplify and clarify the information being requested; revised (P2), section Housing, to rephrase first sentence from "If question 5 is answered yes" to "If question 5, box "Other" is checked" to reflect the changes made to Question 5, (P1).]
- BOE-267-F *Welfare or Veterans' Organization Exemption Assessor's Finding on Qualification of Property Use*
[Revised P(1), section BEEN MET, to remove abbreviation code "O.F.L.", and section NOT BEEN MET, to remove abbreviation codes "O.N.F." and "O.N.Q.", as these abbreviation codes are no longer applicable; revised (P1), section INCOMPLETE, to add abbreviation code "O.P.U."; revised (P2) to delete descriptions of abbreviation codes removed from (P1); revised (P2) to add abbreviation code and description for "O.P.U.", as follows: "O.P.U. BOE-267-O, Welfare Exemption Supplemental Affidavit, Organizations and Persons Using Claimant's Real Property, not submitted. Obtain form from the Assessor."]
- BOE-267-H *Welfare Exemption Supplemental Affidavit, Housing – Elderly or Handicapped Families*
[Revised (P2), to add "Section 4. Property Use," to request information about commercial use of the property, if any, in order to make the form more consistent with other welfare exemption supplemental affidavits.]
- BOE-305-AH *Assessment Appeal Application*
[Revised (P3), section 2, Authorization of Agent, bulleted statement 2, to rephrase from "file applications in the calendar year of the application" to "file applications in the specific calendar year in which the application is filed or years indicated, limited to four consecutive years, beginning with the year in which the authorization was signed" to correctly reflect regulatory amendments.]

BOE-576-D *Vessel Property Statement*

[Revised (P1), section II, from "Last County Assessed And Taxes Paid" to "Last County Vessel Assessed and Taxes Paid" for further clarification; revised (P1), section II, from "Date Vessel First Moved To County" to "Date Vessel First Moved To This County" for further clarification.]

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. **Organizational Update +**
Report on the status of pending and upcoming organizational issues.
 - b. **Extension of Time to Complete Local Assessment Roll +**
Report on Time Extension for Alpine, Colusa, Contra Costa, El Dorado, Humboldt, Kern, Lassen, Los Angeles, Mariposa, Nevada, Placer, Plumas, Sacramento, San Bernardino, Sonoma, and Yuba Counties to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
 - c. **Extension of Time for Official Acts +**
Report on Time Extension for official acts of the San Bernardino County Assessment Appeals Board and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155.
2. Chief Counsel Report
There are no items for these matters.
3. Property Tax Deputy Director's ReportMr. Yeung
 - a. **Operational Updates**
Report on the status of pending and upcoming projects activities and departmental issues.
 - b. **Assessment Appeals Process +**
Staff requests approval of proposed revisions to the Assessment Appeals Manual and a newly created *Request for Information* form.

- c. [4-R Act Equalization Ratio for Fiscal Year 2020-21 +](#) Mr. McCool
Adoption of the 4-R Act Equalization Ratio for the current fiscal year ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.
- 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. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. Taxpayers' Rights Advocate Office Update
Update on actions taken in response to presenters at the August 2019 Taxpayers' Bill of Rights Hearing.
- 6. Other Administrative Matters
There are no items for these matters.

There are no items for the following:

- L. Board Member Requested Matters
- M. Public Policy Hearings

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 these matters.

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.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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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.

05/21/20 | Property Tax Matter | Material Added