



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
December 16, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 12/15/2020 4:00 PM)

Wednesday, December 16, 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 remotely. The public will be able to call in to hear the meeting telephonically or view the live webcast.

If you would like to listen by Toll-Free teleconference, dial 1-844-721-7239, and when prompted enter the conference access number: 2502173#.

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 www.boe.ca.gov/meetings/info-121620.htm 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 MeetingInfo@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-121620.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](#).

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

B. Property Tax Appeals Hearings

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

Petition for Reassessment of Nonunitary Value

1. [GATX Corporation \(0503\), 1064217 'CF' +](#)
For Petitioner: Julian Kellman II, Taxpayer
Joseph Calvanico, Representative
Robert Federico, Representative
For Department: Richard Moon, Tax Counsel

Petition for Reassessment of Unitary Value

2. [Southern California Edison Company \(0148\), 1064117 'CF' +](#)
For Petitioner: [Mardiros H. Dakessian, Attorney+](#)
For Department: Richard Moon, Tax Counsel

- C. Public Hearings
There are no items for this matter.

D. Tax Program Nonappearance Matters – Consent

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

1. Special Tax Matters
There are no items for this matter.
2. Property Tax Matters Mr. McCool
➤ Petitions for Reassessment of Unitary Value
a. Los Esteros Critical Energy Facility, LLC (1143) 1064130 'CF'
b. CenturyLink Communications, LLC (2463), 1064120 'CF'
3. Legal Appeals Property Tax Matters
There are no items for this matter.

E. Tax Program Nonappearance Matters – Adjudicatory

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

There are no items for the following:

1. Special Tax Matters
2. Property Tax Matters
3. Legal Appeals Property Tax Matters..... Ms. Garrett
 - Petitions for Reassessment of Unitary Value
 - a. Crown Castle Fiber, LLC (8169), 1064121 ‘CF’
 - b. Sunrise Power Company, LLC (1137), 1064112 ‘CF’
 - c. Delta Energy Center, LLC (1128), 1064131 ‘CF’
 - d. Otay Mesa Energy Center, LLC (1134), 1064129 ‘CF’
 - e. Russell City Energy Company, LLC (1151), 1064128 ‘CF’

F. Other Tax Program Nonappearance Matters

There are no items for this matter.

Chief Counsel Matters

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

There are no items for the following:

- G. Rulemaking
- H. Property and Special Taxes

I. Other Chief Counsel Matters

1. Organization of the BoardMr. Nanjo

The Board will vote to elect a new Chair and Vice Chair, effective January 1, 2021.

Administrative Session

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

J. Administrative Consent AgendaMs. Taylor(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
 - [October 20-21, 2020 +](#)
 - [November 17-18, 2020 +](#)

2. [Approval of Assessors' Handbook Section 531 for 2021 +](#)
Request approval for publication of the 2021 revision of Assessors' Handbook Section 531, *Residential Building Costs*.
3. [Approval of Assessors' Handbook Section 534 for 2021 +](#)
Request approval for publication of the 2021 revision of Assessors' Handbook Section 534, *Rural Building Costs*.
4. [Approval of Assessors' Handbook Section 581 for 2021 +](#)
Request approval for publication of the 2021 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

K. Other Administrative Matters

There are no items for the following:

1. Executive Director's Report
2. Chief Counsel Report
3. Property Tax Deputy Director's Report Mr. Yeung
 - a. Operational Updates
Report on the status of pending and upcoming projects, activities, and departmental issues.
 - b. Proposition 19 Analysis and Implementation Planning
(Rescheduled to Thursday, December 17, 2020)
4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham
 - a. [Agency's 2021 Legislative Proposals +](#)
The Board will consider suggested proposals for legislation to be sponsored by the Board of Equalization in the first year of the 2021-22 Legislative Session.
2021 Legislative Proposals: Property Tax
 - 1-1 Amend section 214.02 of the Revenue and Taxation Code – amend to extend sunset date of January 1, 2023.
 - 1-2 Amend section 1752.2 of the Revenue and Taxation Code – amend to provide that the same property tax rules apply to multijurisdictional assessment appeals boards as other local assessment appeals boards.

There are no items for the following:

5. Taxpayers' Rights Advocate Office's Report
6. Other Administrative Matters

L. Board Member Requested Matters

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

1. New Matters

- a. [Recommendations for 2021 Board Member Workplan Update and/or Reference Manual Update +](#) Ms. Cohen

Discussion and possible Board action directing the Executive Director to provide the Board a report out on the Board Member Workplan and/or Reference Manual to build upon the Board meeting effectiveness and efficiency strategies implemented since 2019.

- b. [Overview of the former BOE Committee Structure and Proposed Committee Structure, Part II +](#) Ms. Cohen

Discussion and possible Board action to develop a structure for Board Members to engage in significant policy discussions without requiring the full use of Agency resources needed for regularly scheduled Board meetings.

- c. [BOE Website: Restoring Legacy Documents +](#) Ms. Cohen

Discussion and possible Board action to direct the Executive Director to provide the Board a report out on the administrative and/or statutory and budgetary remedies to ensure that legacy documents, formerly retained on the BOE website, can be made available for rapid electronic access.

- d. [Consideration of Placing Letters to Assessors \(LTA's\) on the Board Meeting Agenda Prior to Publication +](#) Ms. Cohen

Discussion and possible Board action to direct the Executive Director to provide the Board a report out on the value and feasibility of placing all Letters to Assessors (LTAs), including Assessment Practices Surveys, on the Board Meeting Agendas. This discussion does not apply to County Assessors Only (CAO) which provide confidential taxpayer-sensitive information to Assessors.

- e. [Establishing a BOE Advisory Group +](#) Ms. Cohen

Discussion and possible Board action to direct the Executive Director to provide the Board a report out on the value and feasibility of establishing a BOE Advisory Group to provide insight to the Executive Director and the Board from an external stakeholder perspective on the various programs and operations of the Agency.

2. Board Member Initiatives

- a. [Bagley Keene Open Meeting Act 2004 +](#) Mr. Schaefer

M. Public Policy Hearings

There are no items for these matters.

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.

AA. COVID-19 County Boards of Equalization / Assessment Appeals Boards Collaborative Workgroup: Consensus Guidance/Letters to Assessors (Rescheduled to Thursday, December 17, 2020)

~~**BB. Proposition 19 Workgroup Stakeholder Meeting**~~

- ~~1. Workgroup's Findings and Recommendations ++..... Ms. Cohen / Ms. Stowers~~

~~Presentation of the Proposition 19 Workgroup's findings and recommendations for discussion and possible action.~~

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) 274-3540 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) 274-3547, or email Rose.Smith@boe.ca.gov if you require special assistance.

Catherine P. Taylor, Chief
Board Proceedings and
Support Services Division

- * 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.

12/07/20 | K3b | Proposition 19 Analysis and Implementation Planning | Rescheduled to December 17, 2020

12/07/20 | AA1 | AAB Hearings: Additional Items | Material Removed

12/07/20 | AA | COVID-19 County Boards of Equalization / Assessment Appeals Boards Collaborative Workgroup: Consensus Guidance/Letters to Assessors | Rescheduled to December 17, 2020

12/07/20 | BB | Proposition 19 Workgroup Stakeholder Meeting | Removed

12/14/20 | B1 | GATX Corporation (0503), 1064217 | Material Added

12/14/20 | B2 | Southern California Edison Company (0148), 1064117 | Material Added

12/14/20 | L1a | Recommendations for 2021 Board Member Workplan Update and/or Reference Manual Update | Material Added

12/14/20 | L1b | Overview of the former BOE Committee Structure and Proposed Committee Structure, Part II | Material Added

12/14/20 | L1c | BOE Website: Restoring Legacy Documents | Material Added

12/14/20 | L1e | Establishing a BOE Advisory Group | Material Added

12/14/20 | L2a | Bagley Keene Open Meeting Act 2004 | Material Added

12/15/20 | B2 | Southern California Edison Company (0148), 1064117 | Taxpayer's Material Added

12/15/20 | L1d | Consideration of Placing Letters to Assessors (LTA's) on the Board Meeting Agenda Prior to Publication | Material Added