



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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www.boe.ca.gov

TED GAINES
First District, Sacramento

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MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
March 23, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 3/22/2021 2:30 PM)

Tuesday, March 23, 2021, 10:00 a.m.

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. The BOE strongly encourages virtual participation from any interested party.

If you would like to listen or make public comment by Toll-Free teleconference, dial **1-877-226-8152**, and when prompted enter the conference access number: **4502428#**.

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

We encourage the public to provide written testimony before the meeting begins. Additionally, we will provide instructions for oral public comment throughout the duration of the teleconference meeting.

If you would like to submit a public comment on an agenda item, please visit our additional information webpage for this meeting 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:

www.boe.ca.gov/meetings/info-032321.htm.

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.

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](#).

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

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

1. Property Taxes Matters..... Mr. McCool
 - Land Escaped Assessment
 - a. Pacific Gas and Electric Company (0135) 'CF'
 - b. Cellco Partnership dba Verizon Wireless (2559) 'CF'
 - c. Sprint Spectrum LP (2720) 'CF'
 - Board Roll Changes
 - d. 2020 Board Roll of Private Railroad Cars 'CF'
 - e. 2020 Board Roll of State-Assessed Property 'CF'

Chief Counsel Matters

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

**G. Rulemaking
Section 100 Changes**

1. [Regulations 5216, 5240, 5262, and 5570 +](#) Mr. Lin

Staff request for approval to proceed with Section 100 changes to update the Board Proceedings Division's fax number and email address in Rules for Tax Appeals, Regulations 5216, 5240, 5262, and 5570.

There are no items for the following matters:

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

1. Approval of Board Meeting Minutes
 - [February 11, 2021 +](#)
 - [February 23-24, 2021 +](#)

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 the counties of Butte, Mendocino, and San Luis Obispo to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

c. [2021 Board Member Workplan and/or Reference Manual +](#)

Report out on the 2021 Board Member workplan and/or reference manual to build upon the Board meeting effectiveness and efficiency strategies implemented since 2019.

d. BOE Website: Restoring Legacy Documents

Report out on BOE's AB 434 compliance efforts, and 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.

e. Letters to Assessors (LTA) Review

Report out on the feasibility of publishing proposed LTA on Board Meeting Agendas, prior to their issuance.

f. [Establishing a BOE Advisory Council +](#)

Update on the value and feasibility of establishing a BOE Advisory Council to provide insight to the Executive Director and the Board from an external stakeholder perspective on the various programs and operations of the agency.

g. Board Workgroup Structure

Report out on options for establishing Board workgroups, with associated guidelines and procedures, for Board Members to engage in significant policy discussions without requiring the full use of agency resources needed for regularly scheduled Board meetings.

h. Operational Priorities & Projects..... Ms. Renati

Report on the status of operational priorities and agency projects including requesting board authorization for further actions related to legislative developments.

(1) Report on the status of operational priorities and agency projects.

(2) Proposition 19 Implementation Project..... Ms. Renati

i. [Update on the Implementation and Action Plan +](#)..... Ms. Renati

ii. Update on the Property Tax Department's Implementation Actions, Including Updates on GuidanceMr. Yeung/
Ms. Lumsden

iii. Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking.....Mr. Nanjo/
Mr. Moon

iv. Update on the Communications' Office Implementation ActionsMr. Kim

v. Update on the Taxpayers' Rights Advocate Office's Implementation Actions.....Ms. Thompson

vi. Update on Education and Outreach Implementation ActionsMs. Thompson

2. Chief Counsel Report
There are no items for this matter.

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.
 4. Legislative, Research & Statistics Division Chief's Report..... Ms. Renati
 - a. [Update on Legislative Issues +](#)

Update on legislative bills impacting the BOE, both administrative and program related.
 - b. Update on legislation related to the Implementation of Proposition 19 Ms. Fleming

Update on legislative actions associated with the implementation of Proposition 19.
 5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. Taxpayers' Rights Advocate Office Update

Update on activities of the Taxpayers' Rights Advocate Office.
 6. Other Administrative Matters

There are no items for this matter.
- L. Board Member Requested Matters
There are no items for these matters.
- M. Public Policy Hearings**
Items that appear under these matters provide information to the Members and may require Board action or direction.
1. Proposition 19 Implementation Mr. Vazquez

Discussion on the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020.*
- 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) 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.

03/19/21 | J1 | Approval of Board Meeting Minutes | Material Revised

03/19/21 | K1c | 2021 Board Member Workplan and/or Reference Manual | Material Added

03/19/21 | K1f | Establishing a BOE Advisory Council | Material Added

03/19/21 | K1h(2)ii | Update on the Property Tax Department's Implementation Actions, Including Updates on Guidance | Material Not Expected

03/22/21 | K1g | Board Workgroup Structure | Material Not Expected

03/22/21 | K1h(2)i | Update on the Implementation and Action Plan | Material Added

03/22/21 | K4a | Update on Legislative Issues | Material Added