

Tuesday, May 25, 2021

The Board met at 10:00 a.m., via teleconference (Governor’s Exec. Order No. N 29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines, Ms. Cohen and Ms. Yee present.

**PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Mr. Vazquez.

**ANNOUNCEMENTS**

Mr. Vazquez provided guidelines for teleconference Member participation. Members made remarks in recognition of Asian American and Native Hawaiian / Pacific Islander (AANHPI) Heritage Month; Small Business Month; and, the memory of George Floyd. Catherine Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

**PROPERTY TAX MATTER: STATE ASSESSED PROPERTIES VALUE SETTING**

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the valuation of state-assessed properties.

**Electric Generation Facilities**

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

1101	AES Redondo Beach, LLC	30,300,000
1103	Dynegy Moss Landing, LLC	187,300,000
1105	Dynegy Oakland, LLC	3,430,000
1111	Long Beach Generation LLC	16,500,000
1112	CXA La Paloma, LLC	88,800,000
1115	GenOn California South LP - Ormond Beach	239,900,000
1117	GenOn California South LP - Ellwood	4,378,000
1122	MRP San Joaquin Energy, LLC - Hanford	14,000,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	117,100,000
1126	Elk Hills Power, LLC	335,300,000
1127	High Desert Power Trust	116,200,000
1128	Delta Energy Center, LLC	132,600,000
1129	Gilroy Energy Center, LLC	22,100,000
1131	Pastoria Energy Facility, LLC	321,000,000
1132	CCFC Sutter Energy, LLC	72,300,000
1133	Metcalf Energy Center, LLC	165,300,000
1134	Otay Mesa Generating Company, LLC	266,200,000
1136	Blythe Energy, Inc.	132,600,000

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1137	Sunrise Power Company, LLC	163,900,000
1141	Indigo Generation, LLC	23,000,000
1142	Larkspur Energy, LLC	18,900,000
1143	Los Esteros Critical Energy Facility, LLC	200,700,000
1151	Russell City Energy Company, LLC	364,400,000
1152	Panoche Energy Center, LLC	175,700,000
1154	Bicent (California) Malburg, LLC	50,900,000
1155	Orange Grove Energy, L.P.	44,800,000
1157	Marsh Landing LLC	406,800,000
1158	El Segundo Energy Center LLC	287,000,000
1159	Mariposa Energy, LLC	88,300,000
1160	Sentinel Energy Center, LLC	447,100,000
1164	Pio Pico Energy Center, LLC	323,500,000
1166	AES Alamitos Energy, LLC	739,600,000
1167	AES Huntington Beach Energy, LLC	729,000,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

1100	AES Alamitos, LLC	118,400,000
1102	AES Huntington Beach, LLC	4,630,000
1145	Harbor Cogeneration Company, LLC	3,690,679
1153	Midway Peaking, LLC	39,900,000
1162	Walnut Creek Energy, LLC	322,100,000
1163	Carlsbad Energy Center LLC	614,400,000
1165	Malaga Power, LLC	17,400,000
1168	Stanton Energy Reliability Center, LLC	129,700,000

### Energy Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

103	Anza Electric Cooperative, Inc.	14,200,000
104	Central Valley Gas Storage LLC	29,800,000
119	Trans Bay Cable LLC	537,800,000
121	Gill Ranch Storage, LLC	22,300,000
125	Terra-Gen Dixie Valley, LLC	3,010,000
135	Pacific Gas and Electric Company	36,074,800,000
141	San Diego Gas & Electric Company	11,471,200,000
148	Southern California Edison Company	31,322,100,000
149	Southern California Gas Company	8,934,400,000
152	Southwest Gas Corporation	455,700,000

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153	Transwestern Pipeline Company	599,000
156	DATC Path 15, LLC	78,200,000
160	Valley Electric Association, Inc.	280,000
161	Horizon West Transmission, LLC	62,200,000
163	Liberty Utilities (Calpeco Electric), LLC	201,400,000
173	Surprise Valley Electrification Corp.	23,200,000
176	Plumas-Sierra Rural Electric Cooperative	72,800,000
180	North Baja Pipeline, LLC	63,800,000
187	Mojave Pipeline Company	42,900,000
189	Standard Pacific Gas Line, Incorporated	46,600,000
190	Tuscarora Gas Transmission Company	62,900,000
191	Arizona Public Service Company	1,837,000
192	Alpine Natural Gas Operating Company No. One LLC	798,000
193	Arizona Electric Power Cooperative, Inc.	1,620,000
194	West Coast Gas Company, Inc.	455,000
195	Wild Goose Storage, LLC	127,300,000
196	Questar Southern Trails Pipeline Company	3,210,000
197	El Paso Natural Gas Company	34,200,000
198	Lodi Gas Storage, LLC	70,700,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed company as of January 1, 2021, be as follows:

102	Bear Valley Electric Service, Inc.	80,600,000
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Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Yee voting yes, Mr. Gaines not participating, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

106	PacifiCorp	268,400,000
146	Sierra Pacific Power Company	79,100,000
188	Kern River Gas Transmission Company	141,300,000

### **Pipeline Companies**

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

402	CALNEV Pipe Line LLC	74,800,000
407	Valero Refining Company - California	604,000
409	Torrance Valley Pipeline Company, LLC	233,200,000
410	Homestake Mining Company of California	40,400
412	Kings County Canal Company	1,010,000

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414	Torrance Pipeline Company, LLC	11,200,000
428	CPN Pipeline Company	19,500,000
429	Chevron USA, Inc.	91,600,000
435	Natomas Central Mutual Water Company	144,100
461	SFPP, L.P.	392,700,000
462	Tesoro Refining and Marketing Company, LLC	835,000
467	Phillips 66 Company	381,000
469	San Ardo Pipeline Company	6,820,000
475	Searles Valley Minerals Inc.	12,300,000
476	Chevron USA, Inc.	4,600,000
478	California Gas Gathering, Inc.	167,200
480	Phillips 66 Pipeline LLC	51,100,000
486	Pacific Pipeline System, LLC	25,900,000
489	California Resources Production Corporation	5,160,000
490	Crimson California Pipeline, L.P.	60,400,000
491	SMF Pipeline	4,740,000
492	San Pablo Bay Pipeline Company LLC	64,300,000
493	Cardinal Pipeline, LP	2,020,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed company as of January 1, 2021, be as follows:

494	Zenith Energy West Coast Terminals LLC	20,700,000
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### Railroad Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

802	Central Oregon & Pacific Railroad	6,190,000
808	West Isle Line, Inc.	179,000
810	California Northern Railroad	33,800,000
812	Ventura County Railroad	7,860,000
813	Pacific Harbor Lines	14,700,000
815	Mendocino Railway	1,155,000
817	Tulare Valley Railroad	538,750
818	Central California Traction Company	10,659,000
822	Pacific Sun Railroad, LLC	156,000
824	St. Paul & Pacific Railroad, LLC	210,000
826	Sacramento Valley Railroad, LLC	5,770,000
827	Northwestern Pacific Railroad Company	2,070,000
843	Union Pacific Railroad Company	3,694,400,000
849	International Transportation Association LLC	4,750,000

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850	Modesto & Empire Traction Company	54,500,000
857	Richmond Pacific Railroad Corporation	3,040,000
861	Quincy Railroad Company	210,000
865	San Diego & Imperial Valley Railroad Co. Inc.	2,390,000
869	Coast Belle Rail Corporation	2,112,500
878	Stockton Terminal and Eastern Railway	5,670,000
881	San Francisco Bay Railway, LLC	4,158,000
882	Trona Railway Company LLC	16,500,000
883	McCloud Railway Company	156,200
889	Yreka Railroad Company	481,800
894	Napa Valley Wine Train, LLC	32,600,000
896	Santa Cruz Big Trees & Pacific Railway Co.	2,140,000
897	San Joaquin Valley Railroad Company	32,000,000
898	Sierra Northern Railway	10,200,000
899	Arizona & California Railroad Company	8,580,000

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed company as of January 1, 2021, be as follows:

805	Goose Lake Railway, LLC	351,900
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Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Yee voting yes, Mr. Gaines not participating, the Board ordered that the market value to be used in the assessment of unitary property of the following listed company as of January 1, 2021, be as follows:

804	BNSF Railway Company	2,914,500,000
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### **Telecommunications Companies**

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

201	Frontier California, Inc.	1,873,600,000
202	CenturyTel of Eastern Oregon, Inc.	13,600
203	Frontier Communications of the Southwest, Inc.	7,280,000
205	The Ponderosa Telephone Company	33,100,000
209	Pinnacles Telephone Co.	1,520,000
210	Calaveras Telephone Company	10,600,000
228	Ducor Telephone Company	3,820,000
235	Foresthill Telephone Co.	15,500,000
239	Hornitos Telephone Company	1,630,000
240	Happy Valley Telephone Company	1,830,000
246	Kerman Telephone Co.	24,600,000

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279	Pacific Bell Telephone Company	4,536,600,000
284	Citizens Telecommunications Company of California, Inc.	52,400,000
286	Sierra Telephone Company, Inc.	64,400,000
294	Consolidated Communications of California Company	100,700,000
301	The Siskiyou Telephone Company	69,100,000
327	Volcano Telephone Company	40,150,000
328	Cal-Ore Telephone Co.	7,550,000
330	Winterhaven Telephone Company	2,240,000
2532	Los Angeles SMSA Ltd., Partnership	1,285,600,000
2552	Fresno MSA Limited Partnership	138,600,000
2559	Cellco Partnership	1,704,900,000
2606	AT&T Mobility LLC	2,913,200,000
2669	California RSA #4 Partnership	18,900,000
2671	California Rural Service Area #1, Inc.	32,800,000
2681	Everything Wireless, LLC	66,000
2720	Sprint Spectrum LP	630,300,000
2748	T-Mobile West, LLC	2,045,800,000
2760	Fisher Wireless Services, Inc.	1,090,000
2772	Globalstar USA, LLC	1,000,000
2784	Best Buy Health, Inc.	13,400,000
2790	UVNV, Inc.	1,550,000
2801	Google North America Inc.	2,140,000
2803	Alliant Technologies, LLC	3,000
2804	Comcast OTR1, LLC	106,000
2805	Gen Mobile, Inc	3,500
2807	China Unicom (Americas) Operations, Ltd	2,290,000
2808	ATC Outdoor DAS, LLC	867,000
3002	American Messaging Services, LLC	254,000
3039	Fresno Mobile Radio, Inc.	183,000
3430	Spok, Inc.	787,000
2014	Sprint Communications Company, L.P.	175,300,000
2099	Smart City Networks LP	3,750,000
2274	MCI Communications Services, Inc.	427,800,000
2310	AT&T Communications	452,000,000
2366	Value-Added Communications, Inc.	5,600
2372	MCI Metro Access Transmission Services, Corp	819,500,000
2376	Working Assets Funding Service, Inc.	322,000
2416	NOS Communications, Inc.	233,000
2463	CenturyLink Communications LLC	788,800,000
2470	CBTS Technology Solutions, LLC	49,500
7503	Verizon Select Services, Inc.	7,700
7512	Frontier Communications of America, Inc.	28,100,000
7580	Securus Technologies, Inc.	2,233,000
7621	SES Americom Inc.	2,280,000
7638	Integrated Telemanagement Services, Inc.	3,600

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7640	Cox California Telcom, LLC	35,800,000
7690	CCT Telecommunications, Inc.	147,000
7699	Legacy Long Distance International, Inc.	753,000
7707	Consolidated Communications Enterprise Services, Inc.	61,000,000
7732	NTT America, Inc.	25,520,000
7757	U.S. TelePacific Corp.	122,900,000
7758	BT Americas Inc.	2,910,000
7766	KDDI America, Inc.	5,590,000
7778	Zayo Group, LLC	488,000,000
7781	KT America, Inc.	5,600
7792	Point To Point, Inc.	633,000
7800	Earthlink Business, LLC	233,000
7811	Public Communications Services, Inc.	33,500
7814	PAETEC Communications, Inc.	1,450,000
7832	Astound Broadband LLC	67,000,000
7845	San Carlos Telecom, Inc.	22,880
7852	Telstra Incorporated	5,510,000
7866	Claro Enterprise Solutions, LLC	1,480,000
7871	Verizon Online LLC	20,500
7894	Ponderosa Cablevision	1,740,000
7902	ANPI Business, LLC	10,400
7913	VCOM Solutions, Inc.	162,000
7914	McLeodUSA Telecommunications Services, Inc.	2,330,000
7916	Peak Communications, Inc.	3,400
7948	Comsat, Inc.	3,410,000
7953	Openpop.com, Inc.	9,300
7955	Enhanced Communications Network, Inc.	34,700
7956	Telespan Communications, LLC	1,030,000
7959	Airespring, Inc.	1,100,000
7960	CallTower, Inc.	305,800
7985	inContact, Inc.	3,170,000
7988	Global Tel*Link Corporation	7,780,000
7990	ComNet(USA) LLC	42,400
7994	Utility Telecom Group, LLC	1,790,000
7997	Edison Carrier Solutions	151,300,000
7998	Norcast Communications Corporation	115,500
7999	Purple Communications Inc.	4,280,000
8002	Neutral Tandem - California, LLC	3,160,000
8004	Greenfield Communications, Inc.	61,100
8005	Vodafone US Inc.	2,770,000
8010	A+ Wireless, Inc.	8,600
8015	China Telecom (Americas) Corporation	19,200,000
8029	IPC Network Services, Inc.	66,300
8031	Backbone Communications, Inc.	22,330
8035	Access One, Inc.	12,980

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8042	Paxio, Inc.	4,740,000
8046	West Telecom Services Holdings LLC	255,000
8048	Bright House Networks Information Services (California), LLC	2,800
8049	Fusion Communications, LLC.	702,000
8051	Inteltrace, Inc.	113,000
8061	Spectrum Advanced Services, LLC	40,700,000
8063	Time Warner Cable Information Services (California), LLC	79,500,000
8071	Verizon Long Distance LLC	44,200
8079	Cal-Ore Communications, Inc.	4,807,000
8081	Sonic Telecom, LLC	84,800,000
8082	WTI Communications, Inc.	3,850
8086	ANPI, LLC	7,000
8089	Conterra Ultra Broadband LLC	16,300,000
8090	Telecommunication Systems, Inc.	778,000
8091	Roadway Communications, Inc.	6,600
8093	Extenet Systems (California) LLC	251,600,000
8099	Race Telecommunications, Inc.	49,100,000
8101	FastBlue Communications, Inc.	38,300
8106	Raw Bandwidth Telecom, Inc.	42,000
8109	Peerless Network of California, LLC	347,000
8112	Mosaic Networx, LLC	11,330
8113	GoDaddy.com	7,120,000
8115	&TV Communications, Inc.	38,300
8116	PC Landing Corp.	10,428,000
8118	IntelPeer Cloud Communications, LLC	40,300
8120	TELUS Communications (U.S.) Inc.	124,000
8124	Impact Telecom LLC	53,400
8126	Broadview Networks, Inc.	14,100
8128	Talton Communications, Inc.	28,000
8129	Wide Voice, LLC	22,900
8133	Bestel USA, Inc.	15,840
8136	Plumas Sierra Telecommunications	19,200,000
8137	SnowCrest Telephone, Inc.	60,900
8139	California Broadband Cooperative, Inc.	17,500,000
8141	CENIC Broadband Initiatives LLC	10,700
8142	Dsi-Iti, LLC	12,100
8146	Splice Communications, Inc	4,290
8148	Digital West Networks, Inc.	6,842,000
8151	CVIN LLC	65,800,000
8152	Broadband Dynamics, LLC	3,600
8153	Advanced Technology Distributors, Inc.	67,700
8154	Network Innovations, Inc.	98,500
8155	Time Warner Cable Business LLC	1,150,000
8156	Medallion Telecom Inc.	3,100
8158	RCLEC, Inc.	182,000

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8160	Vodex Communications Corporation	4,400
8161	Public Interest Telecom of California	117,000
8162	GetGo Communications LLC	68,300
8164	NetFortris Acquisition Co., Inc.	2,210,000
8167	Inyo Networks, Inc.	2,530,000
8169	Crown Castle Fiber, LLC	751,700,000
8171	LIT San Leandro, LLC	14,700
8172	Cebridge Telecom CA LLC	246,000
8174	ACN Communications Services, LLC	4,400
8175	Granite Telecommunications, LLC	540,000
8176	Pay Tel Communications, Inc.	26,180
8178	Onvoy, LLC	41,300
8180	Karuk Tribe	109,000
8181	Five9, Inc.	17,500,000
8182	Ultimate Internet Access, Inc.	3,060,000
8184	Digital Transportation Corp.	7,000
8185	Webpass Telecommunications, LLC	1,660,000
8187	Fusion, LLC	1,080,000
8188	LightSpeed Networks, Inc.	3,030,000
8189	OACYS Technology	2,380,000
8190	Sage Communications, Inc.	10,560
8191	Windstream KDL, Inc.	569,000
8193	Univoip, Inc.	723,000
8195	Anza Electric Cooperative, Inc.	10,700,000
8198	IFN.com, Inc.	114,000
8199	Fireline Network Solutions, Inc.	722,000
8200	Magna5 LLC	155,000
8202	California Internet, L.P.	11,900,000
8203	Tekify Fiber, LLC	718,000
8204	Velocity The Greatest Phone Company Ever, Inc.	108,000
8206	Mobilitie Management, LLC	67,870
8209	Sun Microwave, Inc.	124,000
8212	Ridge Communications, Inc.	489,500
8213	Silica Networks, LLC	13,600,000
8214	LCB Communications, LLC	548,000
8215	BullsEye Telecom, Inc.	127,000
8217	Netly, LLC	6,830,000
8218	Intermountain Infrastructure Group, LLC	6,850,000
8219	Jive Communications, Inc.	49,400

Action: Upon motion of Ms. Yee, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2021, be as follows:

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2658	Intouch America, Inc.	19,800
2802	zoomMediaplus, Inc.	11,000
2806	STS Media, Inc.	17,270
2437	Dialink Corporation	17,380
7516	Cybernet Communications Inc.	283,750
7791	O1 Communications, Inc.	154,000
7934	Telecom House Inc.	169,400
8027	Blue Casa LLC	104,720
8041	DMR Communications, Inc.	97,800
8057	Vertex Telecom, Inc.	256,300
8074	Silv Communication, Inc.	60,375
8076	OPEX Communications, Inc.	38,280
8122	Bandwidth.com CLEC, LLC	1,936,000
8131	Pacific Lightwave, Inc.	182,500
8143	GTT Americas, LLC	6,853,000
8144	GC Pivotal, LLC	8,096,000
8194	IT Management Corporation	102,740
8207	Call One, Inc	6,160
8208	Atherton Fiber, LLC	4,862,000
8211	Synergem Technologies, Inc.	214,500
8220	CallFire, Inc.	1,015,300
8221	OpenFiber, Inc.	12,600
8222	Eco Vate Inc.	14,600
8223	Sail Internet, Inc.	1,000,000
8224	Hudson Fiber Networks, Inc.	240,000
8225	American Dark Fiber, LLC	3,000,000

## BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES

### Policy Development Opportunities for Assisting with Affordable Housing Efforts (Mr. Vazquez)

Mr. Vazquez made introductory remarks regarding a proposal for the Board to conduct a public policy hearing regarding current and proposed affordable housing efforts, including but not limited to statutory changes and affordable housing initiatives, and the development of policies to support and assist efforts to increase affordable housing, as related to property tax administration ([Exhibit 5.1](#)).

Members discussed topics for holding a public policy hearing, in partnership with County Assessors, at a future meeting. Three possible topics were discussed: 1) challenges and hurdles of the property tax welfare exemption for affordable housing to examine: applications and appeals of organizational clearance certificates/supplemental clearance certificates process and whether the state is receiving the broadest public benefit from the exemption; 2) challenges and hurdles of assessed value issues (in coordination with the California Assessors' Association): deed restrictions, leasehold interests, change in use, and new construction, to examine how

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recently enacted legislation is working, what implementation issues have occurred, and whether these are areas that require further guidance from the Board; and, 3) an examination of emerging issues related to new construction and change in ownership exclusions. Members agreed to prioritize the first topic.

Members authorized the Executive Director to work with the Chairman and staff to gather welfare exemption statistical and program efficiency information and to coordinate with the County Assessors in preparation for a white paper, which will be provided to the Board at the July or August Board Meeting. Members requested a status update at the June Board Meeting.

Exhibits to these minutes are incorporated by reference.

## **CHIEF COUNSEL MATTERS: RULEMAKING**

### **Property Tax Rule 462.540**

Richard Moon, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to publish Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*, to implement and make specific provisions of section 2.1 of Article XIII A of the California Constitution ([Exhibit 5.2](#)).

Ms. Yee left the teleconference and Ms. Stowers entered on behalf of Ms. Yee in accordance with Government Code, section 7.9.

Action: Upon motion of Mr. Vazquez, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board authorized publication of Property Tax Rule 462.540 as recommended by staff, and authorized staff to add a clarifying statement to the informative digest section of the Notice of Proposed Action, reflecting that certain statutes will continue to be an option for taxpayers in addition to Proposition 19.

## **ADMINISTRATIVE SESSION**

### **Administrative Matters, Consent**

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Gaines, seconded by Ms. Stowers 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 April 27, 2021.

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Gaines, 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: Adopt Property Tax Forms as recommended by staff ([Exhibit 5.3](#)).

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**Executive Director's Report**

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues.

Brenda Fleming, Executive Director, provided a report on time extension for the Counties of Colusa, Los Angeles, Mariposa, and Yuba to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 5.4](#)).

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities.

Lisa Renati, Chief Deputy Director, made introductory remarks and introduced staff who provided reports on the status of agency projects, and legislative developments related to the implementation of Proposition 19 ([Exhibit 5.5](#)).

David Yeung, Deputy Director, Property Tax Department, provided an update on the Property Tax Department's implementation actions, including updates on guidance.

The Board recessed at 12:33 p.m. and reconvened at 1:03 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Henry D. Nanjo, Chief Counsel, and Richard Moon, Tax Counsel, Legal Department, provided an update on the Legal Department's implementation actions, including updates on rulemaking.

Peter Kim, Chief Communications Officer, provided an update on the Communications Department's implementation actions.

Lisa Thompson, Taxpayers' Rights Advocate, provided updates on the Taxpayers' Rights Advocate Office's implementation actions, and Education and Outreach implementation actions.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Kathleen Siemont, Attorney ([Exhibit 5.6](#))

**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.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the adoption of the 4-R Act Equalization Ratio for the current fiscal year which ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property ([Exhibit 5.7](#)).

**Tuesday, May 25, 2021**

The Board recessed at 2:02 p.m. and reconvened at 2:06 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Action: Upon motion of Mr. Schaefer, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board set the 4-R Act Equalization Ratio at 58.79 percent of market value for the 2021-22 roll as recommended by staff.

### **Legislative, Research & Statistics Division Chief's Report**

Lisa Renati, Chief Deputy Director, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 5.8](#)).

Brenda Fleming, Executive Director, provided an update on legislative actions associated with the implementation of Proposition 19.

The Board recessed at 2:18 p.m. and reconvened at 2:23 p.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Brenda Fleming, Executive Director, continued an update on legislative actions associated with the implementation of Proposition 19.

### **Taxpayers' Rights Advocate Office's Report**

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office.

Mr. Gaines read into the record complimentary remarks from his constituent regarding Lisa Thompson's assistance in resolving an issue with the county ([Exhibit 5.9](#)).

## **PUBLIC POLICY HEARINGS**

### **Proposition 19 Implementation**

Mr. Vazquez made introductory remarks regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Kathleen Siemont, Attorney (see [Exhibit 5.6](#))

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

Mr. Vazquez invited public comment regarding items not on the agenda, but none provided public comment.

Tuesday, May 25, 2021

**ANNOUNCEMENT OF CLOSED SESSION**

The Board recessed at 2:47 p.m. and reconvened immediately in closed session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

**CLOSED SESSION**

The Board met to discuss personnel matters (Gov. Code, § 11126(a)(1)).

**ANNOUNCEMENT OF OPEN SESSION**

The Board reconvened at 3:58 p.m. in open session with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, announced that the Board took no action in closed session.

**CLOSING**

The Board adjourned at 4:01 p.m. in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones.

*The foregoing minutes are adopted by the Board on June 29, 2021.*