



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 274-3540 • FAX (916) 285-0127  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

MALIA M. COHEN  
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN  
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR  
Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**June 29, 2021**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 6/25/2021 12:00 PM)**

**Tuesday, June 29, 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 **844-291-4185**, and when prompted enter the conference access number: **5221716#**.

**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-062921.htm](http://www.boe.ca.gov/meetings/info-062921.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](mailto: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

**Chief Counsel Matters**

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

**G. Rulemaking**

- 1. [Proposed Property Tax Rule 462.520 +](#) ..... Mr. Moon

Staff requests authorization to post clarifying amendments to Proposed Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, for required 15-day period.

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 Agenda** .....Ms. Taylor  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Approval of Board Meeting Minutes
  - [May 25, 2021 +](#)

**K. Other Administrative Matters**

1. Executive Director's Report ..... Ms. 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 Amador, Del Norte, Humboldt, Inyo, Lake, Lassen, Monterey, Plumas, San Benito, San Bernardino, Sierra, and Tehama to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.
  - c. 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

(2) [Proposition 19 Implementation Project +](#)..... Ms. Renati

    - Update on the Implementation and Action Plan..... Ms. Renati
    - Update on the Property Tax Department's Implementation Actions, Including Updates on Guidance ..... Mr. Yeung/  
Ms. Lumsden
    - Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking..... Mr. Nanjo/  
Mr. Moon
    - Update on the Communications Department's Implementation Actions ..... Mr. Kim
    - Update on the Taxpayers' Rights Advocate Office's Implementation Actions..... Ms. Thompson
    - Update on Education and Outreach Implementation Actions ..... Ms. 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.
  - b. Welfare Exemption Program Review
 

Status update on the white paper for a review of the Welfare Exemption Program.
  - c. COVID-19 Impact on Property Tax Deadlines +
 

Status update on a review of existing Constitutional and statutory property tax deadlines impacted by COVID-19.
  
4. Legislative, Research & Statistics Division Chief's Report ..... Ms. Renati
  - a. Update on Legislative Issues +
 

Update on administrative and program related legislative bills impacting the BOE.
  - 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 this matter.

**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

There are no planned staff reports or external speakers for this item. Persons who wish to address the Board may do so under this item on the agenda.

**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.

Announcement of Closed Session .....Ms. Taylor

**O. Closed Session**

1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session.....Ms. Taylor

**Adjourn**

General information regarding Board Meetings can be found at [www.boe.ca.gov/meetings/boardcomm.htm](http://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](mailto: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](http://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](http://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](mailto:Rose.Smith@boe.ca.gov) if you require special assistance.

Catherine 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.

06/23/21 | G1 | Proposed Property Tax Rule 462.520 | Material Revised

06/25/21 | K4a | Update on Legislative Issues | Material Added