



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
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[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento

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Fourth District, San Diego

BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**July 27, 2021**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 7/22/2021 4:30 PM)**

**Tuesday, July 27, 2021, 10:00 a.m.**

BOE will be utilizing teleconference interaction tools for its meetings, consistent with paragraph 42 of the Governor's Executive Order N-08-21 (issued June 11, 2021; 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 877-226-8189**, and when prompted enter the conference access number **3818025#**.

**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-072721.htm](http://www.boe.ca.gov/meetings/info-072721.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**

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

Public hearing and proposed adoption of Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, to implement and make specific provisions of section 2.1 of Article XIII A of the California Constitution.

There are no items for the following:

- 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:

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

- 1. [Adoption of Board Resolution +](#)
  - David Ginsborg, Deputy County Assessor, Santa Clara County
- 2. Adoption of Board Meeting Minutes
  - [June 29, 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 Calaveras, Imperial, and Shasta to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.
  - c. Report on Options for COVID-19 Impact on Property Tax Deadlines +
 

Update on options for Constitutional and statutory amendments regarding property tax deadlines impacted by COVID-19.
  - d. 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.....Mr. Nanjo
  - a. Legal Workload Quarterly Report  
General discussion on the Legal Department's workload over the last three months.
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. FY 2021-22 Private Railroad Car Tax Rate 'CF' +.....Mr. McCool  
Report on the tax rate applicable to the 2021-22 Private Railroad Car Tax Assessment.
  - d. Adoption of the 2021 Private Railroad Car Roll 'CF'.....Mr. McCool  
Staff recommendation for the lien date 2021 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
  - e. Adoption of the 2021 State-Assessed Property Roll 'CF' .....Mr. McCool  
Staff recommendation on the allocations of the unitary values adopted by the Board in May 2021, plus adjustments based on prior Board action and staff-recommended nonunitary values.
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  
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.
- O. Closed Session  
There are no items for this matter.

## 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.

07/21/21 | K3b | Welfare Exemption Program Review | Material Added

07/21/21 | K4a | Update on Legislative Issues | Material Added

07/22/21 | K1c | Report on Options for COVID-19 Impact on Property Tax Deadlines | Material Added