



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

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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
August 24-25, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 8/20/2021 4:00 PM)

Tuesday, August 24, 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:

Tuesday, August 24, 2021, 4898770#

Wednesday, August 25, 2021, 893905#

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-082421.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

- 1. [Taxpayers' Bill of Rights Hearing +](#)Ms. Thompson

Public hearing to allow taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

- 2. [Proposed Property Tax Rule 462.540 +](#) Mr. Moon

Public hearing and proposed adoption of 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.

D. Tax Program Nonappearance Matters – Consent

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

There are no items for the following:

- 1. Special Taxes Matters
- 2. Property Tax Matters
- 3. Legal Appeals Property Tax Matters..... Ms. Yim
 - Applications for Review, Equalization, and Adjustment under Cal. Const. Art. XIII, section 11
 - a. Woodland-Davis Clean Water Agency for Review, Equalization and Adjustment of Assessments in Yolo County, Appeal Nos. ARA 17-001 (2016-2017), ARA18-001 (2017-2018), ARA18-002 (2018-2019), ARA 19-001 (2019-2020) 'CF'

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 Penalty Abatement on Private Railroad Car Tax
 - a. The Proctor & Gamble Manufacturing Company (5891), PCP21-003 'CF'
 - b. Trinseo, LLC (6529), PCP21-001 'CF'
 - c. Blue Cube Operations, LLC (6590), PCP21-002 'CF'

F. Other Tax Program Nonappearance Matters
There are no items for this matter.

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

1. Approval of Board Meeting Minutes
 - [July 27, 2021 +](#)
2. [Invitation to Annual Meeting of the Board and County Assessors +](#)

Request approval to invite County Assessors to meet with the State Board of Equalization and discuss issues relating to property assessment administration. The meeting may be virtual, pending status of pandemic cases.

The following matters are scheduled for Wednesday, August 25, 2021

- K. Other Administrative Matters
- L. Board Member Requested Matters
- M. Public Policy Hearings
- N. Public Comment on Matters Not on the Agenda

Announcement of Closed SessionMs. Taylor

O. Closed Session

1. Pending Litigation: *La Paloma Generating Company v. California State Board of Equalization, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).
2. Pending Litigation: *Michael D. Myers v. State Board of Equalization, et al.*, Court of Appeal, 2nd Appellate District, Consolidated Case No. B307981, On appeal from Sacramento County Superior Court Case Nos. BS143436, Related Cases BS158655, BS157999, BC324947, BC655980 (Gov. Code, § 11126(e)).
3. Pending Litigation: *Swanson, David W., et al. v. Franchise Tax Board, et al.*, San Diego County Superior Court Case No. 37-2019-00030244-CU-MC-NC (Gov. Code, § 11126(e)).

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

Recess - The meeting will reconvene on Wednesday, August 25, 2021, at 10:00 a.m.

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.

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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 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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Wednesday, August 25, 2021, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes*

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Administrative Session (Continued)

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

K. Other Administrative Matters

1. Executive Director’s ReportMs. Fleming

a. Organizational Update

Report on the status of pending and upcoming organizational issues.

b. [Options for COVID-19 Impact on Property Tax Deadlines +](#)

Presentation of proposed Constitutional and statutory draft amendments which would extend specific property tax deadlines intended to provide relief for taxpayers impacted by the COVID-19 pandemic and other state emergencies.

c. Board Work Group Structure +

Options for establishing Board Work Groups, with proposed 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.

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 legislation related to Implementation of Proposition 19..... Mr. Weatherby
- 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.

 - Letters to Assessors Ms. Lumsden
 - Appraisal Training and Certification Ms. Lumsden
 - Assessment Practices Surveys..... Ms. Lumsden
 - State Assessed Property Mr. McCool
4. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
 - a. [Update on Legislative Issues +](#)

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

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

1. New Matters

There are no items for these matters.
2. Board Member Initiatives
 - a. [Schedule Reopening of Public Policy Hearings on Assessment Appeals Boards' Remote Hearings +](#) Mr. Vazquez/
Ms. Cohen

Follow-up discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business during or related to the pandemic, to protect the rights of all parties, provide guidance, and seek additional authorities or actions, if required.

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.

Adjourn

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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.

08/16/21 | J2 | Invitation to Annual Meeting of the Board and County Assessors |
Material Added

08/18/21 | K1b | Options for COVID-19 Impact on Property Tax Deadlines | Material
Added

08/18/21 | K1c | Board Work Group Structure | Material Added

08/19/21 | L2a | Schedule Reopening of Public Policy Hearings on Assessment Appeals
Boards' Remote Hearings | Material Added

08/20/21 | K4a | Update on Legislative Issues | Material Added