



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
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Third District, Santa Monica

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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
November 16 and 18, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 11/17/2021 4:00 PM)

This BOE Board Meeting will occur remotely by teleconference, with no physical Board Meeting location, consistent with Government Code, section 11133. The public may view the [Live Webcast](#) and may participate by telephone at:

- **Tuesday**, November 16, 2021, **844-291-6360**, access code: **4421445#**
- **Thursday**, November 18, 2021, **844-291-6356**, access code: **2872860#**

The BOE strongly encourages participation from any interested party. Public comment is accepted on any agenda item, other than a Closed Session item. If you would like to submit a public comment on an agenda item in advance, please visit our additional information webpage for this meeting to fill out a public comment submission: www.boe.ca.gov/meetings/info-111621.htm. If there are technical difficulties, or if you need accommodation, we will read submitted comments into the record at appropriate times.

If you would like to request reasonable accommodation and/or request this material in alternate format, please make your request as soon as possible. If you would like to make a public comment and you intend to use a translator or translating technology, you may contact Board Proceedings in advance of the meeting to ensure you are given twice the allotted time to comment. We recommend a minimum of 72 hours' advanced notice.

Please contact Board Proceedings with any participation questions, accommodation requests, or if you would like to request specific information regarding items on this Notice and Agenda by telephone (916) 274-3540 (voice or TTY) or email MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

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.

General information regarding Board Meetings, including this and other agendas, can be found at www.boe.ca.gov/meetings/boardcomm.htm.

Tuesday, November 16, 2021, 10:00 a.m.

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](#).

A. Special Taxes Appeals Hearings

There are no items for this matter.

B. Property Tax Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

Petition for Reassessment of Unitary Value

1. Lodi Gas Storage, LLC (0198), SAU21-034 'CF'
For Petitioner: Waived Appearance

C. Public Hearings

There are no items for this matter.

D. Tax Program Nonappearance Matters – Consent

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

1. Special Taxes Matters
There are no items for this matter.
2. Property Tax Matters Mr. McCool
 - Petitions for Reassessment of Unitary Value
 - a. Trans Bay Cable LLC (0119) 'CF'
 - b. Pacific Gas & Electric Co. (0135) 'CF'
 - c. Crown Castle Fiber, LLC (8169) 'CF'
 - Petition for Reassessment and Penalty Abatement on Unitary Value
 - d. OPEX Communications, Inc. (8076) 'CF'
3. Legal Appeals Property Tax Matters
There are no items for this matter.

E. Tax Program Nonappearance Matters – Adjudicatory

There are no items for the following:

1. Special Tax Matters
2. Property Tax Matters
3. Legal Appeals Property Tax Matters
 - Petitions for Reassessment of Unitary Value
 - a. Wild Goose Storage, LLC (0195), SAU21-036 ‘CF’..... Ms. Banzon
 - b. Central Valley Gas Storage, LLC (0104), SAU21-030 ‘CF’ Ms. Garrett
 - c. Gill Ranch Storage, LLC (0121), SAU21-035 ‘CF’..... Ms. Banzon

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
 - [October 19-20, 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. Operational Priorities Ms. Renati
Report on the status of operational priorities.
2. Chief Counsel Report
There are no items for this matter.

3. Property Tax Deputy Director's Report Mr. Yeung
- a. **Community Land Trust Properties Guidance +**
- Presentation of Issue Paper 21-003 on a proposed Letter to Assessors (LTA) for assessment and exemption of community land trust housing, for Board consideration.
- b. 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
- c. **Welfare Exemption Process Improvement Project+**
- Report on the status of the agency's Welfare Exemption Process Improvement Project.
4. Legislative, Research & Statistics Division Chief's Report.... Mr. Weatherby
- a. **Constitutional Amendment Proposed Draft Language +**
- Discussion and presentation of proposed draft language to amend the California Constitution to provide base year value transfer deadline extensions for certain residents for the time during which a Governor proclaimed emergency exists.
- b. **Government Code, Section 15620, Proposed Draft Language +**
- Discussion and presentation of proposed draft language to amend Government Code, Section 15620 to authorize the Board to extend deadlines for reports filed with the Board.
- c. Revenue and Taxation Code, Section 155, Proposed Draft Language
- Discussion and presentation of proposed draft language to amend Revenue and Taxation Code, Section 155 to authorize the Board or Executive Director to extend deadlines for the performance of any act by the County Assessor or County Board.

5. Taxpayers' Rights Advocate Office's Report..... Ms. Wing

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 the following:

1. New Matters
2. Board Member Initiatives

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.

2. Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings (Continued from October 2021)
This matter is scheduled for Thursday, November 18, 2021.

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.

Board Work Group Convenes

Board Work Groups take up specific topics for further investigation and discussion. Board Work Groups may solicit stakeholder input and may report back to the Board with recommendations for possible actions.

Organization of Board Work Groups+ Ms. Cohen

Follow-up discussion and action on the Board Work Groups' Charter, to formalize the Board Work Groups' forums.

Recess - The meeting will reconvene on Thursday, November 18, 2021, at 10:00 a.m.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

- + 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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Thursday, November 18, 2021, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes

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Board Meeting Reconvenes

M. Public Policy Hearings

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

- 2. [Update: Impact of Public Calamities on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards \(AAB\) Remote Hearings \(Continued from October 20, 2021\) +](#) Mr. Vazquez/
Ms. Cohen

A continuation of discussion and possible action regarding procedural and due process issues in remote hearings to ensure continuity of business in the pandemic and other calamities, protect the rights of all parties, provide guidance, and seek additional authorities or actions if required. Following the testimony of the listed speakers, other individuals and members of the public will be invited to participate.

- a. Report on communications received regarding remote AAB Hearings (Continued from October 20, 2021)

Speaker:

- Brenda Fleming, Executive Director, California State Board of Equalization

- b. Follow-up Report on Surveys of Responses Received from AABs Regarding Remote AAB Hearings and Request to Clarify LTA No. 2021/002 (Continued from October 20, 2021)

Speaker:

- [John McKibben, Committee Chair, California Association of Clerks and Election Officials \(CACEO\) +](#)

- c. Follow-up Evaluation of Remote AAB Hearings – Taxpayer Representative Perspectives and Clarification of LTA No. 2021/002 (Continued from October 20, 2021)

Speaker:

- [Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, California Alliance of Taxpayer Advocates \(CATA\); and Partner, Pillsbury Winthrop Shaw Pittman +](#)
- [Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman +](#)
- Marc Aprea, Principal, Aprea & Micheli Associates
- Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC
- Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP

- d. Follow-up Evaluation of Remote AAB Hearings – County Perspectives and Clarification of LTA No. 2021/002 (Continued from October 20, 2021)

Speakers:

- Alina Kasparian, Acting Chief, Assessment Appeals Division, Executive Office of the Los Angeles County Board of Supervisors
- [Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO +](#)
- Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors
- Marcy L. Berkman, Retired Deputy County Counsel, Santa Clara County
- Kathy McClellan, Assistant Clerk of the Board of Supervisors, Sacramento County

- Kyreen Gonzalez, Deputy Clerk of the Board of Supervisors, Sonoma County
 - Hon. Ernest J. Dronenburg, Jr., President, California Assessors' Association (CAA); and San Diego County Assessor-Recorder-Clerk
- e. Follow-up on Impact of Possible Transition Plans for In-Person AAB Hearings (Continued from October 20, 2021)
- Speakers:
- Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO
 - Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
 - Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
 - Marc Aprea, Principal, Aprea & Micheli Associates
 - Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC
 - Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP
 - David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization
- f. Follow-up on Other Key Issues Needing Additional Guidance Regarding Remote AAB Hearings (Continued from October 20, 2021)
- Speakers:
- Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and CACEO
 - Hon. Ernest J. Dronenburg, Jr., President, CAA; and San Diego County Assessor-Recorder-Clerk
 - Breann E. Robowski, Chair, Ad Hoc Committee on Remote Hearings, CATA; and Partner, Pillsbury Winthrop Shaw Pittman
 - Marc Aprea, Principal, Aprea & Micheli Associates
 - Kevin J. Moore, Principal Shareholder, Kevin J. Moore & Associates Law, PLC

- Bradley R. Marsh, Shareholder, Greenberg Traurig Law, LLP
- David Yeung, Deputy Director, Property Tax Department, California State Board of Equalization

g. Board Wrap Up and Schedule for Next Steps (Continued from October 20, 2021)

Speakers:

- Hon. Antonio Vazquez, Chairman, California State Board of Equalization District 3
- Hon. Malia M. Cohen, Member, California State Board of Equalization District 2
- Brenda Fleming, Executive Director, California State Board of Equalization

Board Work Group Convenes

Board Work Groups take up specific topics for further investigation and discussion. Board Work Groups may solicit stakeholder input and may report back to the Board with recommendations for possible actions.

Board Work Group on Wine Industry & Winegrower Excise Tax DataMr. Schaefer /
Ms. Cohen

Discussion of issue, options, and possible action to address concerns raised by the Wine Institute regarding access to winegrower excise tax data.

1. Executive Director report back of a possible administrative solution that allows disclosure of the volume of sales data and other relevant information filed by individual wineries, extracted via the wineries zip code, which would continue to preserve the confidentiality of the individual taxpayer.

Adjourn

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

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- ++ Material will be available at a later date.
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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.

11/9/21 | Teleconference Dial-in Information | Added

11/9/21 | K3b | Letters to Assessors | Material Added

11/9/21 | K3c | Welfare Exemption Process Improvement Project | Material Added

11/10/21 | B1 | Lodi Gas Storage, LLC (0198), SAU21-034 'CF' | Oral Hearings
Appearance Waived

11/15/21 | K4a | Constitutional Amendment Proposed Draft Language | Material Added

11/15/21 | K4b | Government Code, Section 15620, Proposed Draft Language | Material
Added

11/15/21 | K4c | Revenue and Taxation Code, Section 155, Proposed Draft Language |
Material Not Expected

11/17/21 | J1 | Approval of Board Meeting Minutes | Material Revised

11/17/21 | M2 | Update: Impact of Public Calamities on Property Tax Administration:
County Boards of Equalization / Assessment Appeals Boards (AAB) Remote Hearings
(Continued from October 20, 2021) | Material Added

11/17/21 | M2c | Follow-up Evaluation of Remote AAB Hearings – Taxpayer
Representative Perspectives and Clarification of LTA No. 2021/002 (Continued from
October 20, 2021) | Speakers Name Added

11/17/21 | M2e | Follow-up on Impact of Possible Transition Plans for In-Person AAB
Hearings (Continued from October 20, 2021) | Speakers Name Added

11/17/21 | M2f | Follow-up on Other Key Issues Needing Additional Guidance Regarding Remote AAB Hearings (Continued from October 20, 2021) | Speakers Name Added

11/17/21 | Board Work Group | Board Work Group on Wine Industry & Winegrower Excise Tax Data | Material Not Expected

- + Material is available for this item.
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