



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

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
December 14-15, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 12/10/2021 4:30 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: **844-291-6360**, and when prompted enter the conference access number: **4421445#**.

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-121421.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, December 14, 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 Hearings

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

Petition for Reassessment of Unitary Value

1. [Southern California Edison Company \(0148\), SAU21-007 'CF' +](#)

For Petitioner/Claimant: David Lee, Taxpayer
Andrea Wood, Taxpayer
Karl Matthews, Taxpayer
Mardiros H. Dakessian, Attorney
For Department: Richard Moon, Tax Counsel

C. Public Hearings

There are no items for this matter.

D. Tax Program Nonappearance Matters – Consent

There are no items for this matter.

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 Reassessment of Unitary Value
 - a. CCFC Sutter Energy, LLC (1132) SAU21-021 'CF'
 - b. Delta Energy Center, LLC (1128) SAU21-022 'CF'
 - c. Los Esteros Critical Energy Facility, LLC (1143) SAU21-024 'CF'
 - d. Metcalf Energy Center, LLC (1133) SAU-025 'CF'
 - e. Otoy Mesa Generating Company, LLC (1134) SAU21-026 'CF'
 - f. Pastoria Energy Facility, LLC (1131) SAU21-027 'CF'
 - g. Russell City Energy Company, LLC (1151) SAU21-028 'CF'

F. Other Tax Program Nonappearance Matters

There are no items for this matter.

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 462.540 +](#)..... Mr. Moon

Proposed adoption of modifications to 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 and Revenue and Taxation Code, section 69.6.

H. Property and Special Taxes

There are no items for this matter.

I. Other Chief Counsel Matters

1. Organization of the Board Mr. Nanjo

The Board will vote to elect a new Chair and Vice Chair, effective January 1, 2022.

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
 - [November 16 and 18, 2021 +](#)
2. [Approval of Assessors' Handbook Section 531 for 2022 +](#)
Request approval for publication of the 2022 revision of Assessors' Handbook Section 531, *Residential Building Costs*.
3. [Approval of Assessors' Handbook Section 534 for 2022 +](#)
Request approval for publication of the 2022 revision of Assessors' Handbook Section 534, *Rural Building Costs*.
4. [Approval of Assessors' Handbook Section 581 for 2022 +](#)
Request approval for publication of the 2022 revision of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

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.
 - c. [Proposition 19 Implementation Project +](#) Ms. Renati
Report on the status of the agency's Proposition 19 Implementation Project.
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 CertificationMs. Lumsden
- Assessment Practices Surveys.....Ms. Lumsden
- State Assessed Property Mr. McCool
- Welfare Exemption Process Improvement Project..... Ms. Keach

4. Legislative, Research & Statistics Division Chief's Report....Mr. Weatherby

a. Agency's 2022 Legislative Proposals

The Board will consider suggested proposals from the Legislative, Research & Statistics Division (LRSD) for legislation to be sponsored by the Board of Equalization in the second year of the 2021-22 Legislative Session.

2022 Legislative Proposals: Property Tax

(1) [Amend section 15620 of the Government Code +](#)

LRSD 1: Amend to provide a 60-day extension in the case of public calamity for reports filed with the Board of Equalization.

(2) [Amend section 97.68 of the Revenue and Taxation Code +](#)

LRSD 2: Amend to make technical changes of references of State Board of Equalization to California Department of Tax and Fee Administration.

2022 Legislative Proposals: Alcoholic Beverage Tax

(3) [Amend section 32253 of the Revenue and Taxation Code +](#)

LRSD 3: Amend to provide a three-month deadline extension for reports or taxes due for the alcoholic beverage tax during a governor declared state of emergency.

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

- a. [Issues Raised by Second District County Assessors During the Annual Meeting of the Board of Equalization and County Assessors +](#) Ms. Cohen

Recommendations regarding issues raised by Second District County Assessors during the Annual Meeting of the Board of Equalization and County Assessors.

- 2. Board Member Initiatives
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 or Recess Board Meeting - The Board Work Group will convene later in the day.

Board Work Group Convenes upon Recess or Adjournment of the Board Meeting

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 Data

Mr. 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 Board Work Group

Recess - The meeting will reconvene on Wednesday, December 15, at 10:00 a.m. for any items not concluded.

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.



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

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
December 14-15, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 12/10/2021 4:30 PM)

Wednesday, December 15, 2021, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes

Items agendized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time.

Adjourn

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.



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

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
December 14-15, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 12/10/2021 4:30 PM)

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.

12/7/21 | B1 | Southern California Edison Company (0148), SAU21-007 | Material Added

12/9/21 | J2 | Approval of Assessors' Handbook Section 531 for 2022 | Material Added

12/9/21 | J3 | Approval of Assessors' Handbook Section 534 for 2022 | Material Added

12/9/21 | J4 | Approval of Assessors' Handbook Section 581 for 2022 | Material Added

12/9/21 | K3a | Letters to Assessors | Material Added

12/9/21 | K4a (1) | Amend section 15620 of the Government Code | Material Added

12/9/21 | K4a (3) | Amend section 32253 of the Revenue and Taxation Code | Material Added

12/10/21 | J1 | Approval of Board Meeting Minutes: November 16 and 18, 2021 | Material Added

12/10/21 | L1a | Issues Raised by Second District County Assessors During the Annual Meeting of the Board of Equalization and County Assessors | Material Added

+ 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