



STATE BOARD OF EQUALIZATION

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PUBLIC AGENDA NOTICE
Published on February 11, 2022
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STATE BOARD OF EQUALIZATION MEETING
Teleconference
February 23-24, 2022

This BOE Board Meeting will occur remotely by teleconference, with no physical Board Meeting location, consistent with the Governor's Executive Order N-01-22 (issued January 5, 2022; see [Full Text Here](#)). Board Members will attend remotely. The public may view the [Live Webcast](#) and may participate by telephone at:

- **Wednesday**, February 23, 2022, **1-877-336-4440**, access code: **4192718#**
- **Thursday**, February 24, 2022, **1-844-291-5490**, access code: **5396408#**

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-022322.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.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

STATE BOARD OF EQUALIZATION MEETING**Teleconference****Wednesday, February 23, 2022****AGENDA****10:00 a.m. Pledge of Allegiance****Board Meeting Convenes****AA. Special Presentation**

1. Board Discussion on Emerging Issues Affecting Unitary Value Setting: Value Indicators and the Reconciliation Process + Mr. McCool

A. Special Taxes Appeals Hearings (None Scheduled)

B. Property Tax Appeals Hearings (None Scheduled)

C. Public Hearings

1. Property Taxes - Presentations on Capitalization Rates and Other Factors Affecting Values Mr. McCool
 - a. State assessee's and/or representatives' presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2022-23 property values of California public utilities, railroads, and pipelines.
 - b. Private railroad car assessee's and/or representatives' presentations on factors and procedures affecting Fiscal Year 2022-23 taxable values of private railroad cars.

D. Tax Program Nonappearance Matters – Consent (None Scheduled)

E. Tax Program Nonappearance Matters – Adjudicatory

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

1. Special Tax Matters (None Scheduled)
2. Property Tax Matters (None Scheduled)

3. Legal Appeals Property Tax Matters..... Ms. Garrett
 - Section 40 Decisions
 - a. [Southern California Edison Company \(0148\), SAU21-007 +](#)
 - b. [Russell City Energy Company, LLC \(1151\) SAU21-028 +](#)

F. Other Tax Program Nonappearance Matters

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

1. Property Taxes Matters..... Mr. McCool
 - Audit
 - a. CBTS Technology Solutions LLC (2470) 'CF'
 - b. ~~Telespan Communications, LLC (7956) 'CF'~~
 - c. Network Innovations, Inc. (8154) 'CF'
 - d. CallFire, Inc. (8220) 'CF'
 - Roll Change
 - e. 2021 Board Roll of Private Railroad Cars 'CF'

Chief Counsel Matters

- G. Rulemaking (None Scheduled)
- H. Property and Special Taxes (None Scheduled)
- I. Other Chief Counsel Matters (None Scheduled)

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. [Retirement Resolutions +](#)
 - Andrew (Andy) B. Austin
 - Barry W. Frazier
2. Approval of Board Meeting Minutes
 - [January 25-26, 2022 +](#)

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.

- Implementation and Action Plan Ms. Renati
- Property Tax Department's Implementation
Actions, Including Guidance Mr. Yeung/
Ms. Lumsden
- Legal Department's Implementation Actions,
Including Rulemaking Mr. Nanjo/
Mr. Moon
- Legislation related to Implementation
of Proposition 19 Mr. Weatherby
- Communications Department's Implementation
Actions Mr. Kim
- Taxpayers' Rights Advocate Office's
Implementation Actions Ms. Thompson
- Education and Outreach Implementation
Actions Ms. Thompson

2. Chief Counsel Report (None Scheduled)

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
- Welfare Exemption Process Improvement Project Ms. Keach

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

a. Legislative Issues +

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

5. Taxpayers' Rights Advocate (TRA) Office's Report Ms. Thompson

a. Taxpayers' Rights Advocate's Annual Report +

Presentation of the 20-21 TRA Annual Report highlighting the office's accomplishments, involvement in projects, and examples of cases illustrating services provided.

b. Operational Update

Report on the status of pending and upcoming projects and activities.

6. Other Administrative Matters (None Scheduled)

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. Assembly Bill 1206: Housing Justice Tax Equity Act + Ms. Cohen /
Mr. Vazquez

Board discussion and possible action related to the Board of Equalization officially supporting Assembly Bill 1206 which raises the property tax exemption threshold for Community Land Trust Properties to match the federal requirement of 140 percent average median income.

b. Board Member and Board of Equalization Website
Translation + Ms. Cohen

Board discussion and possible action related to installing in the interim a Google Translation icon and associated disclaimer to the Board Member and Board of Equalization websites to ensure taxpayer accessibility in various languages.

2. Board Member Initiatives

a. Board Member Strategic Plan + Ms. Cohen / Mr. Vazquez

Board discussion and possible action on the following items pertaining to the current Board Member Strategic Plan:

(1) Review Strategic Plan Goals, Priorities and Actions as of June 23, 2020

Goal 1: Obtain surveys/reports on resources and infrastructure to fulfill agency workload and Board Member workload.

Goal 2: Identify Board workload priorities to achieve statewide objectives for stakeholders.

Goal 3: Outline current parameters for an education and outreach plan.

Goal 4: Collaborate with ED to develop scope of work on branding campaign.

(2) Next Steps: Board Member Quarterly Reports on Priorities or Actions Accomplished and Other Actions

3. Board Work Group Reports (None Scheduled)

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. Impact of Public Calamities on Property Tax Administration:
County Boards of Equalization/Assessment Appeals Boards
(AAB) Remote Hearings Ms. Cohen /
Mr. Vazquez

a. Lessons Learned Presentations +

Speakers:

- Edward Yen, Assistant Executive Officer, Technology, Planning and Operations, Executive Office of the Los Angeles County Board of Supervisors+
- Jennifer Tran, Acting Deputy Executive Officer, Los Angeles County Assessment Appeals Board
- Alina Kasparian, Acting Assistant Chief, Los Angeles County Assessment Appeals Board
- Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors

- b. Follow-up on Non-Consensus Items Needing Additional Guidance Regarding Remote AAB Hearings

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 SessionMs. Taylor

O. Closed Session

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

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

Recess - The meeting will reconvene on Thursday, February 24, at 10:00 a.m. for any items not concluded.

+ 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 MEETING
Teleconference
Thursday, February 24, 2022**

AGENDA

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

- + 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.

BOARD MEETING 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.

02/17/22 | K3a | Operational Updates: Letters to Assessors | Material Added

02/17/22 | M2a | Lessons Learned Presentations | Speaker Updated

02/18/22 | F1b | Property Taxes Matters: Telespan Communications, LLC (7956) | Postponed

02/18/22 | K4a | Legislative Issues | Material Added

02/18/22 | L1b | Board Member and Board of Equalization Website Translation | Material Added

02/22/22 | AA1 | Board Discussion on Emerging Issues Affecting Unitary Value Setting: Value Indicators and the Reconciliation Process | Material Added

02/22/22 | J1 | Retirement Resolutions | Material Added

02/22/22 | K5a | Taxpayers' Rights Advocate's Annual Report | Material Added

02/22/22 | L1a | Assembly Bill 1206: Housing Justice Tax Equity Act | Material Added

02/22/22 | L2a | Board Member Strategic Plan | Material Added

02/22/22 | M2a | Lessons Learned Presentations | Material Added

02/22/22 | M2a | Lessons Learned Presentations | Speakers Updated

02/22/22 | M2b | Follow-up on Non-Consensus Items Needing Additional Guidance Regarding Remote AAB Hearings | Material Not Expected

02/23/22 | M2a | Lessons Learned Presentations: Los Angeles County Presentation | 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.