



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](http://www.boe.ca.gov)

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**PUBLIC AGENDA NOTICE**  
**Published on March 18, 2022**  
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**STATE BOARD OF EQUALIZATION MEETING**  
**Teleconference**  
**March 29-30, 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: **1-877-336-4440**, access code: **4192718#**.

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-032922.htm](http://www.boe.ca.gov/meetings/info-032922.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](mailto: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](http://www.boe.ca.gov/meetings/boardcomm.htm).

Catherine Taylor, Chief  
Board Proceedings and  
Support Services Division

**STATE BOARD OF EQUALIZATION MEETING  
Teleconference  
Tuesday, March 29, 2022**

**AGENDA**

**10:00 a.m. Pledge of Allegiance  
Board Meeting Convenes**

**AA. Presentation on State Assessee Industry Trends +** ..... Mr. McCool /  
Ms. Cruz /  
Mr. Tran /  
Ms. Williams

Presentation on trends impacting state assessee valuations in the following industries: Electric Generation, Gas & Electric, Pipeline, Railroads, Local Telephone, Wireless, and Interexchange Telecommunications.

- A. Special Taxes Appeals Hearings (None Scheduled)
- B. Property Tax Appeals Hearings (None Scheduled)
- C. Public Hearings (None Scheduled)
- D. Tax Program Nonappearance Matters – Consent (None Scheduled)
- E. Tax Program Nonappearance Matters – Adjudicatory (None Scheduled)

**F. Other Tax Program Nonappearance Matters**  
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Property Tax Audits ..... Mr. McCool
  - a. Northwestern Pacific Railroad Company (0827) ‘CF’
  - b. Telespan Communications, LLC (7956) ‘CF’
  - c. Time Warner Cable Information Services (CA), LLC (8063) ‘CF’
- 2. Land Escaped Assessment ..... Mr. McCool
  - a. Pacific Gas and Electric Company (0135) ‘CF’
  - b. Southern California Edison (0148) ‘CF’
  - c. BNSF Railway (0804) ‘CF’
  - d. Los Angeles SMSA, Ltd., Partnership dba Verizon Wireless (2532) ‘CF’
  - e. Fresno MSA Limited Partnership dba Verizon Wireless (2552) ‘CF’
  - f. Cellco Partnership dba Verizon Wireless (2559) ‘CF’
  - g. Sprint Spectrum LP (2720) ‘CF’
  - h. Race Telecommunications, Inc. (8099) ‘CF’

**Chief Counsel Matters**

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

**G. Rulemaking**

- 1. [Regulation 6001, General Provisions +](#) ..... Ms. Himovitz

Proposed adoption of amendments to appendices A and B to Regulation 6001 containing the Board's conflict of interest code.

- 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. Approval of Board Meeting Minutes
  - [February 23, 2022 +](#)
  - [March 22, 2022 +](#)

**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 County of San Luis Obispo to complete and submit 2022 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

- c. [Special Taxes Quarterly Report +](#) ..... Ms. Renati / Ms. Williams

General discussion on the Special Taxes workload over the last three months.

- d. Operational Priorities ..... Ms. Renati

Report on the status of operational priorities.

- e. [Budget Quarterly Report +](#) ..... Ms. Renati

Report on the status of BOE Budget.

- ~~f. [Second District County Assessors Issues](#) ..... Ms. Renati~~

~~Report out on issues raised by Second District County Assessors during the Annual Meeting of the Board of Equalization and County Assessors.~~

- g. [Proposition 19 Implementation Project +](#) ..... Ms. Renati

Report on the status of the agency's Proposition 19 Implementation Project.

- 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.

- Proposition 19 Implementation Actions and Guidance ..... Mr. Yeung/ Ms. Lumsden
- [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.

- Initiative 21-0023 - Increases Homeowners' Real Property Tax Exemption and Provides Supplemental Renters' Tax Credit. Increases Taxes on High-Value Properties. Limits Local Restrictions on Housing Development. Initiative Constitutional Amendment and Statute.
- Initiative 21-0032 - Increases Homeowners' Property Tax Exemption and Renters' Tax Credit. Increases Taxes on High-Value Properties. Limits Local Restrictions on Housing Development. Initiative Constitutional Amendment and Statute.
- Initiative 21-0015 – Eliminates Property Tax Reassessment for Certain Family Real Property Transfers. Initiative Constitutional Amendment.

5. Taxpayers’ Rights Advocate Office’s Report.....Ms. Thompson

a. Operational Update

Update on activities of the Taxpayers’ Rights Advocate Office.

b. Proposition 19 Implementation Education and Outreach

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 (None Scheduled)

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. 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 Session .....Ms. 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: *AT&T Mobility LLC, et al. v. County of Riverside, et al.*, Riverside County Superior Court Case No. RIC1905814 (Gov. Code, § 11126(e)).
- 3. Pending Litigation: *CenturyLink Communications LLC, et al. v. County of Santa Clara, et al.*, Santa Clara County Superior Court Case No. 21CV378242 (Gov. Code, § 11126(e)).
- 4. 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 No. BS143436, Related Cases BS158655, BS157999, BC324947, BC655980 (Gov. Code, § 11126(e)).
- 5. Pending Litigation: *Swanson, David W., et al. v. Franchise Tax Board, et al.*, Court of Appeal, 4th Appellate District, Division 1, Case No. D079315, On appeal from 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, March 30, at 10:00 a.m.

+ 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  
Wednesday, March 30, 2022**

**AGENDA**

**10:00 a.m. Board Meeting Reconvenes**

Announcement of Closed Session .....Ms. Taylor

**O. Closed Session**

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

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

**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.

03/25/22 | J1 | Approval of Board Meeting Minutes: March 22, 2022 | Material Added

03/25/22 | K4a | Legislative Issues | Material Added

03/28/22 | AA | Presentation on State Assessee Industry Trends | Material Added

03/28/22 | G1 | Regulation 6001, *General Provisions* | Material Revised

03/28/22 | K1c | Special Taxes Quarterly Report | Material Added

03/28/22 | K1f | Second District County Assessors Issues | Deferred