



STATE BOARD OF EQUALIZATION

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Fourth District, San Diego

BETTY T. YEE
State Controller

YVETTE M. STOWERS
Executive Director

PUBLIC AGENDA NOTICE
Published on September 16, 2022
(Updated 9/27/2022 9:00 AM)

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
September 27-28, 2022

The BOE strongly encourages public participation in the Board Meetings. If you would like to observe the meeting, the public may attend in person, view the [Live Webcast](#), or may listen by telephone at: **1-877-336-4440**, access code: **4192718#**.

You may provide public comment in person, by telephone, or in writing. Public comment is accepted on any agenda item other than Closed Session items.

To speak before the Board by telephone, dial the phone number and access code above, and follow the instructions of the AT&T moderator.

To submit a written public comment in advance, fill out a public comment form: www.boe.ca.gov/meetings/info-092722.htm. Written comments will be read into the record during the meeting. The Comment form will be removed from the website 15 minutes prior to the start of the Board meeting.

To speak before the Board in person, please complete a public comment appearance sheet at the meeting. When the item is called, you will be recognized to provide your comment. Completing a public comment appearance sheet is voluntary and speakers who decline to fill out an appearance sheet will not be precluded from speaking at the meeting.

The meeting location is architecturally accessible to persons with physical disabilities. In addition, meeting materials are available in alternative formats to persons with disabilities. If you have a disability and would like to request reasonable accommodation at the meeting, or meeting materials in an alternate format, please make your request as soon as possible, but no later than five working days prior to the meeting date. Some alternate formats take longer to produce than others. Therefore, the earlier your request is received, the more likely we can provide the specific alternate format requested. To place your request, contact Board Proceedings by telephone (916) 274-3540 (voice or TTY) or email MeetingInfo@boe.ca.gov.

General information regarding Board Meetings, including this and other agendas, can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Please be advised that any material containing confidential taxpayer information cannot be publicly disclosed.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, September 27, 2022**

AGENDA

10:00 a.m. Pledge of Allegiance

Board Meeting Convenes

- 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 (None Scheduled)

Chief Counsel Matters

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

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

- 1. Adoption of Board Meeting Minutes
 - [May 24, 2022 +](#)
 - [June 28, 2022 +](#)
 - [July 26-27, 2022 +](#)
 - [August 30-31, 2022 +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Stowers
 - a. Organizational Update
Report on the status of pending and upcoming organizational issues.
 - b. [Approval of the 2023 Board Workload Plan +](#)
The plan consists of the 2023 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.
 - c. Operational Priorities Ms. Renati
Report on the status of operational priorities.
 - d. [Proposition 19 Implementation Project +](#) Ms. Renati
Report on the status of the agency's Proposition 19 Implementation Project.
2. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. [Operational Update+](#)
Update on activities of the Taxpayers' Rights Advocate Office, including Proposition 19 education and outreach and other matters.
3. Chief Counsel Report (None Scheduled)
4. Property Tax Deputy Director's ReportMr. Yeung
 - a. Operational Updates
Report on the status of pending and upcoming projects, activities, and departmental issues, including Proposition 19 Implementation Actions and Guidance, [Letters to Assessors +](#), Appraisal Training and Certification, Assessment Practices Surveys, and State Assessed Property.

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

a. [Legislative Issues +](#)

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

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 (None Scheduled)
3. Board Work Group Reports
This matter is scheduled for Wednesday, September 28, 2022.

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

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 (None Scheduled)

Recess - The meeting will reconvene on Wednesday, September 28, 2022.

+ 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
450 N Street, Auditorium, Sacramento
Wednesday, September 28, 2022**

AGENDA

10:00 a.m. Board Work Group Convenes

Board Work Group Convenes

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

Property Tax Abatement + Ms. Cohen / Mr. Vazquez

I. Greetings and Introductory Remarks

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District
- Yvette Stowers, Executive Director

~~II. “The Color of Housing”: Systemic Racism, Equity, and Access to Capital and Financing (Continued from July 27, 2022)~~

III. The Financial Impact of Implementing Property Tax Abatements: “Exploring the Backfill Options for Local Government and Schools”

Speakers State Government Perspective:

- Honorable Tony Thurmond, CA Superintendent of Public Instruction
- Brian Uhler, Deputy Legislative Analyst, CA Legislative Analyst’s Office

Speakers Private Sector Perspective:

- Honorable Michael “Mike” Roos, Former Speaker Pro Tempore, CA State Assembly
- Eric McKean, Managing Director, Ramirez & Co.

Speakers Education Community Perspective:

- Cheryl Ide, Legislative Advocate, CA School Boards Association
- Katie Hardeman, Legislative Advocate, CA Teachers Association
- Megan Baier, Legislative Advocate, Association of CA School Administrators

Speakers City and County Government Perspective:

- Mark Neuberger, Legislative Advocate, CA State Association of Counties
- Geoffrey Neill, Legislative Advocate, CA State Association of Counties
- Nicolas Romo, Legislative Affairs, Lobbyist, Revenue & Taxation, League of California Cities

Speakers Labor Perspective:

- Andrew Meredith, President, State Building & Construction Trade Council

IV. Examining Constitutional, Statutory, and Regulatory Implications: “What’s Required?”

Speakers:

- Richard Moon, Tax Counsel, CA State Board of Equalization
- Honorable Leslie Morgan, President, CA Assessors Association

V. The Future of Property Tax Abatements in California: “Where Do We Go from Here?”

Speakers:

- Louise Carroll, Partner, Katten Muchin Rosenman & former New York City Housing Preservation and Development Commissioner
- Michael Lane, State Policy Director, San Francisco Area Planning & Urban Research (SPUR)
- Dr. Jason Ward, Associate Director, RAND Center on Housing & Homelessness
- David Garcia, Policy Director, Turner Center for Housing Innovation, University of California Berkeley
- Cornelius Burke, Vice President Legislative Affairs, Building Industry Association

VI. Overview of the Day and Next Steps

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District

VII. Closing Remarks and Adjournment

Speakers:

- Honorable Malia M. Cohen, Chair
- Honorable Antonio Vazquez, Member, Third District
- Yvette Stowers, Executive Director, CA State Board of Equalization

Adjourn Board Work Group

Board Meeting Reconvenes

L. Board Member Requested Matters (Continued)

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

3. Board Work Group Reports

Board Work Group (BWG) Chair/Co-chairs will report on progress of the BWG and may present the BWG recommendations and minutes to the full Board for consideration.

- a. Property Tax Abatement..... Ms. Cohen / Mr. Vazquez

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.

09/20/22 | J1 | Adoption of Board Meeting Minutes - May 24, 2022 | Material Added

09/20/22 | J1 | Adoption of Board Meeting Minutes - June 28, 2022 | Material Added

09/20/22 | J1 | Adoption of Board Meeting Minutes - July 26-27, 2022 | Material Added

09/21/22 | J1 | Adoption of Board Meeting Minutes - August 30-31, 2022 | Material Added

09/23/22 | K5a | Legislative Issues | Material Added

09/26/22 | BWG | Property Tax Abatement | Speakers Added