



STATE BOARD OF EQUALIZATION

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State Controller

YVETTE M. STOWERS
Executive Director

PUBLIC AGENDA NOTICE
Published on March 10, 2023
(Updated 3/21/2023 3:00 p.m.)

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
March 22, 2023

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-032223.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
Wednesday, March 22, 2023

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

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

- 1. Audits..... Ms. Cruz
 - a. MCI Communications Services, Inc. (2274) ‘CF’
 - b. MCImetro Access Transmission Services LLC (2372) ‘CF’
 - c. U.S. TelePacific Corp. (7757) ‘CF’
- 2. Land Escaped Assessments..... Ms. DiNapoli
 - a. Pacific Gas and Electric Company (0135) ‘CF’
 - b. BNSF Railway Company (0804) ‘CF’
 - c. Los Angeles SMSA Ltd., Partnership dba Verizon Wireless (2532) ‘CF’
 - d. Cellco Partnership dba Verizon Wireless (2559) ‘CF’
 - e. AT&T Mobile, LLC (2606) ‘CF’
 - f. T-Mobile West, LLC dba T-Mobile (2748) ‘CF’
- 3. Board Roll Changes..... Ms. DiNapoli
 - a. 2022 Board Roll of State-Assessed Property ‘CF’
 - b. 2020, 2021, and 2022 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 AgendaMs. Cichetti (Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Adoption of Board Meeting Minutes
 - [February 22, 2023 +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Stowers
 - 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. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. [Operational Update +](#)

Update on activities of the Taxpayers' Rights Advocate Office.
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:

 - [Letters to Assessors +](#)
 - Appraisal Training and Certification
 - State Assessed Property
5. Legislative, Research & Statistics Division Chief's Report..... Ms. Renati
 - 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

- a. [2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors +](#) Mr. Vazquez

Informational input from economists, property experts, and County Assessors for Board discussion and possible action related to economic trends that may have potential property tax assessment and valuation impacts in California in 2023.

Speakers: Scott Thornberry, Assistant County Assessor, on behalf of Hon. Jeffrey Prang, Los Angeles County Assessor

Oscar Wei, Deputy Chief Economist, California Association of Realtors

Jason M. Ward, Ph.D. Associate Director, RAND Center for Housing and Homelessness in Los Angeles; and Associate Economist and Professor, Pardee RAND Graduate School RAND Corporation

California Assessors Association

TBD

- b. [Presentation, overview, and discussion on 2023 Affordable Housing Legislation +](#) Mr. Vazquez

Perspectives on current affordable housing legislation potentially affecting property assessments, valuation, exemptions, and related processes for discussion and possible action.

- SB 4 (Wiener), Planning and zoning: housing development: higher education institutions and religious institutions

Speaker: Hon. Scott Wiener, Senator, California State Senate District 11

- SB 423 (Wiener), Land use: streamlined housing approvals: multifamily housing developments
Speaker: Hon. Scott Wiener, Senator, California State Senate District 11
- SB 320 (Skinner) Possessory Interests Housing Projects
Speaker: Hon. Nancy Skinner, Senator, California State Senate District 9
- ~~SB 20 (Rubio) Joint Powers Agreements: Regional Housing Trusts~~
- ~~SB 734 (Rubio) Property Tax: Possessory Interests~~
- SB 588 (Allen) Property Taxation: Exemption
Speakers: Hon. Ben Allen, Senator, California State Senate District 24
Susie Shannon, Policy Director – Housing is a Human Right / AIDS Healthcare Foundation
- AB 84 (Ward) Property Taxation: Welfare Exemption
Speakers: Hon. Christopher Ward, Assembly Member, California State Assembly District 78
Hon. Jordan Z. Marks, San Diego County Assessor-Recorder-Clerk
- ~~AB 1532 (Haney) Office conversion projects~~

2. Board Member Initiatives

a. [Agenda Structure Update +](#) Mr. Vazquez

Discuss recommended option(s) for Board Meeting
Agenda template and procedures for Board modification
and approval.

3. Board Work Group Reports (None Scheduled)

M. Public Policy Hearings (none scheduled)

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)

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.

03/16/23 | F1 | Other Tax Program Nonappearance Matters: Audits | Change in Presenter

03/16/23 | F2 | Other Tax Program Nonappearance Matters: Land Escaped Assessments | Change in Presenter

03/16/23 | F3 | Other Tax Program Nonappearance Matters: Board Roll Changes | Change in Presenter

03/16/23 | L1a | 2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors | Speaker Added

03/16/23 | L1b | Presentation, overview, and discussion on 2023 Affordable Housing Legislation | Material Added

03/16/23 | L2a | Agenda Structure Update | Material Added

03/20/23 | K5a | Legislative Issues | Material Added

03/21/23 | L1a | 2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors | Speakers Updated

03/21/23 | L1b | Presentation, overview, and discussion on 2023 Affordable Housing Legislation | Speakers Updated

03/21/23 | L1b | SB 20 (Rubio), SB 734 (Rubio), and AB 1532 (Haney) | Deferred