



STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Wednesday, April 26, 2023

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Opening Remarks

1. Public Comment on Matters Not on the Agenda.....Ms. Cichetti

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 act on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

Consent Agenda

2. Adoption of the [March 22, 2023](#) Board Meeting Minutes.....Ms. Cichetti

Tax Program Matters

3. Public Hearing for Property Tax State Assessee's Presentations on the Valuation of State-Assessed Properties Mr. McCool

The Board will hear state assessee's presentation(s) on the valuation of state-assessed properties.

4. Property Tax Program Nonappearance Matters: Land Escaped Assessment Changes..... Mr. McCool

Adopt escaped assessments of property of state assessees as recommended by staff. (Not subject to contribution disclosure statute.)
 - a. T-Mobile West, LLC dba T-Mobile (2748) 'CF'

5. Property Tax Program Nonappearance Matters: Board Roll Changes Mr. McCool

Adopt changes to values of state-assessed properties as recommended by staff. (Not subject to contribution disclosure statute.)
 - a. 2022 Board Roll of State-Assessed Property 'CF'
 - b. 2021 and 2022 Board Roll of Private Railroad Cars 'CF'

Executive Director's Reports

6. Executive Director's ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

7. [Extension of Time to Complete Local Assessment Roll](#)

The county of Mendocino has received a time extension to complete and submit the 2023 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.

8. [BOE Annual Report Overview](#)

Report on the California State Board of Equalization [Fiscal Year 2021-22 Annual Report](#).

9. Operational Priorities and Quarterly Budget Report Ms. Renati

Report on the status of operational priorities and BOE budget.

10. [Communications Chief's Quarterly Report](#) Mr. Kim
Report on the status of BOE communications.

11. [Taxpayers' Rights Advocate Office's Report](#) Ms. Wing
Update on activities of the Taxpayers' Rights Advocate Office.

12. [Chief Counsel Quarterly Report](#)..... Mr. Nanjo
General discussion on the Legal Department's workload over the last three months.

13. Property Tax Deputy Director's Report..... Mr. Yeung
Report on the status of pending and upcoming projects, activities, and departmental issues, including:
 - [Letters to Assessors](#)
 - [Welfare Exemption Report](#)
 - Appraisal Training and Certification
 - Assessment Practices Surveys Quarterly Report
 - State Assessed Property

14. Special Taxes Quarterly Report..... Ms. L. Williams
General discussion on the Special Taxes workload over the last three months.

15. Legislative, Research & Statistics Division Chief's Report Ms. Renati
 - a. [Legislative Update](#)
Update on administrative and program related legislative bills impacting the BOE.

 - b. Legislative Proposal: Alcoholic Beverage Tax Technical Changes
Technical amendments to [Section 32202](#) and [Section 32452](#) of the Revenue and Taxation Code.

Board Member Matters and Initiatives

16. [Presentation, overview, and discussion on 2023 Property Tax and Related Affordable Housing Legislation](#)..... Mr. Vazquez

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

- [SB 20 \(Rubio\) Joint Powers Agreements: Regional Housing Trusts](#)
Speakers: TBD
- [SB 734 \(Rubio\) Property Tax: Possessory Interests](#)
Speakers: TBD
- ~~AB 362 (Lee) Land Value Taxation Study~~
- [SCA-4 \(Seyarto\) Property Taxation: Principal Residence](#)
Speakers: TBD
- ~~AB 1492 (Alvarez) Property taxation: welfare exemption: nonprofit corporation: affordable housing cost.~~

Closed Session

17. 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))Ms. Cichetti

Adjourn

- '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 is a list of each change to the agenda, including the date of change, item number, item name and description of change.

04/19/23 | 8 | BOE Annual Report Overview | Material Added

04/19/23 | 15b | Legislative Proposal: Alcoholic Beverage Tax Technical Changes: Sections 32202 and 32452 | Material Added

04/19/23 | 16 | AB 362 (Lee) *Land Value Taxation Study*, and AB 1492 (Alvarez) *Property taxation: welfare exemption: nonprofit corporation: affordable housing cost* | Removed

04/24/23 | 8 | BOE Annual Report Overview | Material Added

04/24/23 | 15a | Legislative Update | Material Added