

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, November 14, 2023

The Board convened at 450 N Street, Sacramento, at 10:01 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other Boardroom procedures.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

TAX PROGRAM MATTERS

Mr. Emran left the Boardroom and Ms. Cohen entered.

Sarah J. Wilkman, Appeals Attorney, presented the following recommendation on the petition for reassessment of 2023 unitary value. Contribution Disclosure forms are required pursuant to Government Code, section 15626: No contributions were disclosed.

SFPP LP (0461), SAU23-026, Nonappearance Adjudicatory: deny the petition for reassessment, and thus reaffirm the 2023 Board-adopted unitary value of \$445,900,000.

MOTION: Mr. Vazquez made a motion to adopt the recommendation as presented by the Appeals Attorney. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

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Sarah J. Wilkman, Appeals Attorney, presented the following recommendation on the petition for reassessment of 2023 unitary value. Contribution Disclosure forms are required pursuant to Government Code, section 15626: No contributions were disclosed.

CALNEV Pipe Line, LLC (0402), SAU23-027, Nonappearance
Adjudicatory: deny the petition for reassessment, and thus reaffirm the 2023 Board-adopted unitary value of \$79,300,000.

MOTION: Mr. Vazquez made a motion to adopt the recommendation as presented by the Appeals Attorney. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

Sonya Yim, Appeals Attorney, presented the following recommendation on the petition for reassessment of 2023 unitary value:

California Rural Service Area #1, Inc., dba U.S. Cellular (2671), SAU23-019, Nonappearance Consent: partially grant the petition, in accordance with the agreed-to unitary value of \$36,900,000.

MOTION: Mr. Gaines made a motion to adopt the recommendation as presented by the Appeals Attorney. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

Sarah J. Wilkman, Appeals Attorney, presented the following recommendation on the petition for reassessment and reallocation of 2023 unitary value.

Vero Fiber Networks, LLC (8228), SAU23-025, Nonappearance Consent: deny the petition, and thus reaffirm the 2023 Board-adopted unitary value of \$21,100,000, with the understanding that the parties have agreed to engage in a limited-scope audit.

MOTION: Mr. Gaines made a motion to adopt the recommendation as presented by the Appeals Attorney. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, presented the following recommendations for 2022 and 2023 State-Assessed Property Board Roll Changes:

2022 8230 Varcomm Broadband, Inc.
Decrease \$334,676 Unitary Personal Property in Tax Rate Area 000-001 due to BOE processing error.

2022 8230 Varcomm Broadband, Inc.
Increase \$334,676 Unitary Personal Property in Tax Rate Area 000-001 due to BOE processing error.

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- 2023 435 Natomas Central Mutual Water Company,
Decrease \$4,000 Unitary Land assessment in Tax Rate
Area 000-001 due to BOE processing error.
- 2023 435 Natomas Central Mutual Water Company,
Decrease \$10,400 Unitary Land assessment in Tax Rate
Area 000-001 due to BOE processing error.

MOTION: Mr. Vazquez made a motion to approve corrections to the 2022 and 2023 Board Rolls of State-Assessed Property as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Ms. Cohen voted yes.

ANNOUNCEMENT OF CLOSED SESSION AND OPEN SESSION

Ms. Cohen left the Boardroom and Mr. Emran entered.

The Board recessed at 10:57 a.m. and reconvened at 11:22 a.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

Catherine P. Taylor, Chief, Board Proceedings, announced that the Board did not meet in closed session.

BOARD MEMBER MATTERS AND INITIATIVES

Mr. Vazquez presented a revised proposed 2024 *Potential Issues Workload Plan*, for further discussion to identify potential issues and provide a roadmap for the coming year ([Exhibit 11.1](#)).

Exhibits to these minutes are incorporated by reference.

Mr. Vazquez made introductory remarks regarding the Workforce Planning Board Work Group Report and Syllabus of Recommendations and Continuing Challenges ([Exhibit 11.2](#)). The matter was continued to later in the day.

Mr. Vazquez made introductory remarks and presented proposed edits for the Board Governance Policy annual review and update.

The Board recessed at 12:29 p.m. and reconvened at 1:32 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

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Mr. Vazquez continued the discussion of the Workforce Planning Board Work Group Report and Syllabus of Recommendations and Continuing Challenges (see [Exhibit 11.2](#)). The Board received comments from the following speakers:

Hon. Vincent Kehoe, California Assessors' Association (CAA) Education Committee Chair, and Mariposa County Assessor-Recorder

Joseph Vicente, Chief Appraiser, Training, Los Angeles County Assessor's Office, on behalf of Hon. Jeffrey Prang, CAA Vice-President, and Los Angeles County Assessor

Mr. Vazquez made introductory remarks regarding the minutes and report of the October 19, 2023, Affordable Housing Board Work Group Report: Statewide Informational Hearing for Modernizing California's Property Tax System, Part IV ([Exhibit 11.3](#)).

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities.

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 11.4](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 11.5](#)), and the Appraisal Training and Certification Program.

Jack McCool, Chief, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division ([Exhibit 11.6](#)).

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Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 11.7](#)).

CLOSING

The Board adjourned at 3:43 p.m. in memory of retired President of Merritt College in Oakland and former Santa Monica College Vice President of Student Affairs Dr. Robert (“Bobby”) Adams, and Chief Warrant Officer 2 Shane Barnes of the First Battalion 160th Special Operations Aviation Regiment, U.S. Army.

The foregoing minutes are adopted by the Board on December 12, 2023.