



California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday-Wednesday, August 29-30, 2023**

AGENDA

Tuesday, August 29, 2023

10:00 a.m. Board Meeting Convenes

Call to Order

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

1. [Taxpayers' Bill of Rights Hearing](#).....Ms. Thompson

Public hearing to allow taxpayers and stakeholders to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

Recess – The Board Meeting will recess to go into the Board Work Group (BWG) Meetings and will reconvene after the BWG meetings. The BWG meetings are *Workforce Planning Board Work Group* and *Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption*. BWG agendas are on the internet at www.boe.ca.gov/meetings/board-work-group.htm.

Reconvene - Board Meeting Reconvenes after the BWG Meetings

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

Tax Program Matters

'CF' indicates a Constitutional Function – The Deputy State Controller may not participate in this matter in accordance with Government Code section 7.9.

3. Property Tax Matters Nonappearance Consent: Petitions for Penalty Abatement on Unitary Value Mr. McCool
(Not subject to contribution disclosure statute.)
 - a. Indigo Generation, LLC (1141), SAU23-001 'CF'
 - b. Larkspur Energy, LLC (1142), SAU23-002 'CF'
 - c. Mariposa Energy, LLC (1159), SAU23-003 'CF'
 - d. LCB Communications, LLC (8214), SAU23-009 'CF'
 - e. Bandwidth.com CLEC, LLC (8122), SAU23-013 'CF'
 - f. Foresthill Telephone Co. (235), SAU23-023 'CF'
 - g. Kerman Telephone Co. (246), SAU23-024 'CF'

4. Property Tax Matters Nonappearance Consent: Petitions for Reassessment of Unitary Value Mr. McCool
(Not subject to contribution disclosure statute.)
 - a. Fresno MSA Limited Partnership (2552), SAU23-005 'CF'
 - b. Los Angeles SMSA Ltd., Partnership (2532), SAU23-006 'CF'
 - c. Cellco Partnership (2559), SAU23-007 'CF'
 - d. California RSA #4 Partnership (2669), SAU23-008 'CF'
 - e. Citizens Telecommunications Company of CA, Inc. (0284), SAU23-012 'CF'

5. Property Tax Matters Nonappearance Consent: Petition for Reassessment of Unitary Value and Penalty Abatement Mr. McCool
(Not subject to contribution disclosure statute.)
 - a. Sentinel Energy Center, LLC (1160), SAU23-004 'CF'

6. Property Tax Matters Nonappearance Consent: Petition for Unitary Escaped Assessment..... Mr. McCool
(Not subject to contribution disclosure statute.)
 - a. U. S. TelePacific (7757), EAU23-001 'CF'

- 7. Property Tax Matters Nonappearance: Board Roll Changes..... Mr. McCool
Adopt changes to values of state-assessed properties as recommended by staff. (Not subject to contribution disclosure statute.)
 - a. 2023 Board Roll of State-Assessed Property 'CF'

Consent Agenda

- 8. Adoption of the [July 25-26, 2023](#), Board Meeting MinutesMs. Cichetti

Board Member Matters and Initiatives

- 9. [Assessment Appeals Board \(AAB\) County Counsel Training Course](#) Mr. Vazquez
Report on the AAB County Counsel training course submitted by Thomas R. Parker, Senior Deputy County Counsel, Los Angeles County Counsel Office.
- ~~10. Board Member Strategic Plan Updates Mr. Vazquez/
Ms. Cohen
Report on priorities, actions, and progress related to Goals 1 and 2 of the Board Member Strategic Plan.~~
- 11. [Statewide Informational Hearing on Modernizing California's Property Tax System Part IV: Board Work Group on Affordable Housing](#) Mr. Vazquez
Discussion and date selection for the Statewide Informational Hearing on Modernizing California's Property Tax System Part IV: Board Work Group on Affordable Housing.
- 12. [Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Report](#) Mr. Vazquez /
Ms. Lieber
Report or action based on activities of previous meeting.

13. [Workforce Planning Board Work Group Report](#)..... Mr. Vazquez /
Mr. Gaines
Report or action based on activities of previous meeting.

Executive Director’s Reports

14. Executive Director’s ReportMs. Stowers
Report on the status of pending and upcoming organizational
issues.

15. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

16. 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](#)
 - Appraisal Training and Certification
 - State Assessed Property

17. [Legislative, Research & Statistics Division Chief’s Report](#) Mr. Angelo
Update on administrative and program related legislative bills
impacting the BOE.

Recess - The Board meeting will reconvene on Wednesday, August 30, 2023, at
10:00 a.m. for any items not concluded.

Wednesday, August 30, 2023

10:00 a.m. Board Meeting Reconvenes

Call to Order

Items agendaized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time.

Adjourn

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.

8/21/23 | 9 | Assessment Appeals Board (AAB) County Counsel Training Course | Material Added

8/22/23 | 1 | Taxpayers' Bill of Rights Hearing | Material Added

8/23/23 | 10 | Board Member Strategic Plan Updates | Removed

8/24/23 | 11 | Statewide Informational Hearing on Modernizing California's Property Tax System Part IV: Board Work Group on Affordable Housing | Material Added

8/25/23 | 12 | Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Report | Material Added

8/25/23 | 17 | Legislative, Research & Statistics Division Chief's Report | Material Added

8/28/23 | 13 | Workforce Planning Board Work Group Report | Material Added