



California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, December 12, 2023**

AGENDA

Tuesday, December 12, 2023

9:00 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

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.

Board Member Matters and Initiatives

2. Presentation from the California Assessors' Association Northern California (NCAA) Regional Conference 2023.....Mr. Gaines

Conclusions learned from a data-driven review of 100 California multi-family housing bond financings.

Speakers: [Lori Raineri, Chief Executive Officer, Government Financial Services Joint Powers Authority \(GFSJPA\)](#)

Keith Weaver, Director of Services, GFSJPA

Consent Agenda

3. Adoption of the [September 26-27, 2023](#), [October 24, 2023](#), and [November 14, 2023](#), Board Meeting Minutes

4. Approval of [Assessors' Handbook, Section 531 for 2024](#)
Request for approval of publication of the 2024 revision of Assessors' Handbook, Section 531, *Residential Building Costs*.

5. Approval of [Assessors' Handbook, Section 534 for 2024](#)
Request for approval of publication of the 2024 revision of Assessors' Handbook, Section 534, *Rural Building Costs*.

6. Approval of [Assessors' Handbook, Section 581 for 2024](#)
Request for approval of publication of the 2024 revision of Assessors' Handbook, Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

7. Adoption of Retirement Resolutions: [Janette Breault](#), and [Tina Salazar](#)

Executive Director's Reports

8. Executive Director's ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.
 - [California Proposition 1](#), Behavioral Health Services Program and Bond Measure (March 2024)

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

- 10. [Taxpayers’ Rights Advocate Office’s Report](#)Ms. Thompson
Update on activities of the Taxpayers’ Rights Advocate Office.

- 11. 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

- 12. Legislative, Research & Statistics Division Chief’s Report Mr. Angelo
Update on administrative and program related legislative bills
impacting the BOE.

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.

- 13. [Southern California Edison Company \(0148\), SAU23-010](#)
[Property Tax Appeal Oral Hearing ‘CF’](#)Ms. Wilkman

Petition for reassessment of the 2023 unitary value. Contribution
Disclosure forms required pursuant to Gov. Code, § 15626.

For Petitioner:	David Lee, Taxpayer Andrea Wood, Taxpayer Karl Matthews, Taxpayer Marty Dakessian, Attorney Charles J. Moll III, Attorney
For Department:	David Lujan, Attorney Richard Moon, Attorney Jack McCool, Chief, State-Assessed Properties Division Michelle Cruz, Principal Property Appraiser Daniel Jenkinson, Senior Specialist Property Auditor Appraiser

- 14. Liberty Utilities, (Calpeco Electric), LLC (0163) SAU23-018
Nonappearance Adjudicatory 'CF' Ms. Wilkman
Petition for reassessment of the 2023 unitary value. Contribution
Disclosure forms required pursuant to Gov. Code, § 15626.

- 15. Race Telecommunications, LLC (8099), SAU23-021
Nonappearance Adjudicatory 'CF' Ms. Yim
Petition for reassessment of the 2023 unitary value. Contribution
Disclosure forms required pursuant to Gov. Code, § 15626.

- 16. Crown Castle Fiber, LLC (8169), SAU23-020 Nonappearance
Adjudicatory 'CF' Ms. Yim
Petition for reassessment of the 2023 unitary value. Contribution
Disclosure forms required pursuant to Gov. Code, § 15626.

Board Member Matters and Initiatives (Continued)

- 17. Board Member Strategic Plan..... [Mr. Vazquez](#) / Ms. Cohen
Review and update of the Board Member Strategic Plan.

- 18. Governance Policy Annual Review and Update [Mr. Vazquez](#)
Discussion on suggested updates and possible action as
appropriate.

[Hon. Mike Schaefer, Member, Fourth District](#)

- 19. [Affordable Housing Board Work Group Report: Statewide
Informational Hearing for Modernizing California's Property Tax
System, Part IV](#)..... [Mr. Vazquez](#)
Discussion and possible action regarding [minutes and report](#) of the
October 19, 2023, Statewide Informational Hearing on Modernizing
California's Property Tax System Part IV: Board Work Group on
Affordable Housing.

20. [2024 Board Meeting Workload Plan](#) Mr. Vazquez

Discussion of 2024 Workload Plan, identifying potential issues and a roadmap for the coming year and possible action.

21. [Workforce Planning Board Work Group Priorities and Recommendations for 2024](#).....Mr. Vazquez / Mr. Gaines

Discussion and possible action for approval of collaboration with the California Assessors' Association on high priority efforts toward addressing workforce challenges in the coming year.

22. [2023 Year-End Review and Highlights](#)..... Mr. Vazquez

An Overview of the Board's Accomplishments over the past year.

Chief Counsel Matters

23. Organization of the Board.....Mr. Nanjo

Election of a new Chair and Vice Chair.

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.

12/4/23 | 7 | Adoption of Retirement Resolutions: Janette Breault, and Tina Salazar | Material Added

12/4/23 | 8 | Executive Director's Report | Material Added

12/4/23 | 17 | Board Member Strategic Plan | Material Added

12/4/23 | 19 | Affordable Housing Board Work Group Report: Statewide Informational Hearing for Modernizing California's Property Tax System, Part IV | Material Added

12/4/23 | 21 | Workforce Planning Board Work Group Priorities and Recommendations for 2024 | Material Added

12/4/23 | 22 | 2023 Year-End Review and Highlights | Material Added

12/5/23 | 13 | Southern California Edison Company (0148), SAU23-010 Property Tax Appeal Oral Hearing | Material Added

12/5/23 | 20 | 2024 Board Meeting Workload Plan | Material Added