

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, June 25, 2024

The Board convened at 450 N Street, Sacramento, at 10:04 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, Mr. Vazquez, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

The Pledge of Allegiance was led by Mr. Schaefer.

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

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

CONSENT AGENDA

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of May 29, 2024, as presented. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

BOARD MEMBER MATTERS

Ms. Lieber introduced Ted Angelo, Chief, Legislative, Research & Statistics Division, who provided an update on property tax legislation impacting the BOE, including AB 1879 (Gipson) Electronic Signatures, and AB 1868 (Friedman) Property Taxation: Assessments: Affordable Housing.

Mr. Vazquez presented a proposal to request information for review and Board discussion at the July or August 2024 Board meeting regarding current fair market value guidance, methods, and provisions available for County Assessors to provide property tax relief for housing and other properties negatively impacted by special circumstances ([Exhibit 6.1](#)).

Exhibits to these minutes are incorporated by reference.

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The Board recessed at 11:08 a.m. and reconvened at 11:24 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez presented a proposal to hold an Informational Hearing on Property Tax Implications for California-Based Regional Clean Hydrogen Hubs (H2Hubs) Development to receive information and input from state and federal agencies, legislators, energy industry experts, and local representatives to ensure that property tax and related issues are vetted, updated information is disseminated, and the Board's role is discussed ([Exhibit 6.2](#)).

EXECUTIVE DIRECTOR'S REPORTS

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

Yvette M. Stowers, Executive Director, reported that the Counties of Alpine, Colusa, Humboldt, Lassen, Placer, Shasta, and Tulare have received time extensions to complete and submit their 2024 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

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 6.3](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Lauren Keach, Chief, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 6.4](#)), and the Appraisal Training and Certification Program. Pamela DiNapoli, Principal Property Appraiser, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

The Board recessed at 12:21 p.m. and reconvened at 1:33 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE.

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ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 1:53 p.m. and reconvened immediately in closed session with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present to discuss pending litigation (Gov. Code, § 11126(e)).

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 2:19 p.m. in open session with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

CLOSING

Members made commemorative comments and closing remarks.

The Board adjourned at 2:31 p.m.

The foregoing minutes are adopted by the Board on July 23, 2024.