

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, September 24, 2024

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:05 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. Gaines.

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.

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

TAX PROGRAM MATTERS

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the following recommendations for petitions for reassessment of 2024 unitary value and penalty abatement:

Plumas-Sierra Rural Electric Cooperative (0176), SAU24 008: reduce the Board-adopted 2024 unitary value by \$9,900,000 to \$73,200,000 to reflect agreement with Petitioner's request for reassessment of unitary value.

Citizens Telecommunications Company of California, Inc. (0284), SAU24 023: reduce the Board-adopted 2024 unitary value by \$18,200,000 to \$151,300,000 to reflect agreement with Petitioner's request for reassessment of unitary value.

Sierra Telephone Company, Inc. (0286), SAU24 028: reduce the Board-adopted 2024 unitary value by \$21,700,000 to \$84,600,000 to reflect agreement with Petitioner's request for reassessment of unitary value.

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MRP San Joaquin Energy, LLC – Hanford (1122), SAU24 011: reduce the Board-adopted 2024 unitary value by \$6,200,000 to \$10,900,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

MRP San Joaquin Energy, LLC – Henrietta (1123), SAU24 012: reduce the Board-adopted 2024 unitary value by \$7,900,000 to \$20,100,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

MRP San Joaquin Energy, LLC – Tracy (1124), SAU24 009: reduce the Board-adopted 2024 unitary value by \$67,400,000 to \$75,800,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

High Desert Power Trust (1127), SAU24 010: reduce the Board-adopted 2024 unitary value by \$41,400,000 to \$440,900,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

Midway Peaking, LLC (1153), SAU24 013: reduce the Board-adopted 2024 unitary value by \$2,900,000 to \$27,100,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

Malaga Power, LLC (1165), SAU24 014: reduce the Board-adopted 2024 unitary value by \$6,900,000 to \$14,300,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

Extenet Systems (California) LLC (8093), SAU24 030: reduce the Board-adopted 2024 unitary value by \$7,600,000 to \$248,400,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

Webpass Telecommunications, LLC (8185), SAU24 027: reduce the Board-adopted 2024 unitary value by \$396,000 to \$624,000 to reflect agreement with Petitioner’s request for reassessment of unitary value.

Central Valley Gas Storage LLC (0104), SAU24 002: reduce the Board-adopted 2024 unitary value by \$4,220,000 to \$42,200,000 to reflect agreement with Petitioner’s request for penalty abatement.

Richmond Pacific Railroad Co. (0857), SAU24 001: reduce the Board-adopted 2024 unitary value by \$352,000 to \$3,520,000 to reflect agreement with Petitioner’s request for penalty abatement.

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Stockton Terminal and Eastern Railway (0878), SAU24 007: increase the Board-adopted 2024 unitary value by \$3,638,000 to \$9,380,000 to reflect agreement with Petitioner's request for penalty abatement and reassessment on unitary value.

Global Tel*Link Corporation (7988), SAU24 032: increase the Board-adopted 2024 unitary value by \$51,310,000 to \$74,300,000 to reflect agreement with Petitioner's request for penalty abatement and reassessment on unitary value.

Telecommunications Systems, Inc. (8090), SAU24 020: increase the Board-adopted 2024 unitary value by \$273,400 to \$347,000 to reflect agreement with Petitioner's request for penalty abatement and reassessment on unitary value.

MOTION: Mr. Vazquez made a motion to approve staff recommendations. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding property tax nonappearance matters not subject to contribution disclosure statute and requested Board adoption of the following recommendations for 2023 State-Assessed Property Board Roll Changes:

2023 22-02 209 Pinnacles Telephone Company,
Decrease \$120,327 Unitary Land Assessment in
Tax Rate Area 000-001 due to assessee reporting
error.

2023 35-01 209 Pinnacles Telephone Company,
Increase \$120,327 Unitary Improvements in Tax
Rate Area 000-001 due to assessee reporting error.

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

Ms. Cohen left the meeting via teleconference and Mr. Emran entered the Boardroom.

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BOARD MEMBER MATTERS

Mr. Vazquez made introductory remarks and requested Board adoption of a Board resolution regarding disaster relief and tax assistance for Rancho Palos Verdes Landslide Victims under a State of Emergency ([Exhibit 9.1](#)). Mr. Vazquez introduced the following guests to provide comments:

David Weakley, Appraiser, on behalf of
Hon. Jeffrey Prang, President-Elect, California
Assessors' Association (CAA); and Los Angeles
County Assessor

Hon. John Cruikshank, Mayor, City of Rancho
Palos Verdes

MOTION: Mr. Vazquez made a motion to adopt the Board resolution regarding disaster relief and tax assistance for Rancho Palos Verdes Landslide Victims under a State of Emergency. The motion was seconded by Mr. Gaines. The motion passed. Mr. Gaines, Mr. Vazquez, and Mr. Schaefer voted yes; Ms. Lieber and Mr. Emran abstained.

Exhibits to these minutes are incorporated by reference.

The Board recessed at 11:23 a.m. and reconvened at 11:41 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez made introductory remarks regarding key issues, concerns and recommendations from the 2024 Taxpayers' Bill of Rights Hearing ([Exhibit 9.2](#)). The Board received public comments from the following speakers:

Marc A. Aprea, Principal, Aprea & Company, on
behalf of California Alliance of Taxpayer Advocates
(CATA)

Gina Rodriguez, Principal, Advocacy Service
Practice, Ryan, LLC

Jennifer Tran, Deputy Executive Officer,
Assessment Appeals Board, Los Angeles County
Board of Supervisors

The Board recessed at 12:20 p.m. and reconvened at 1:39 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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Mr. Schaefer requested Board support to request an Attorney General opinion on whether persons must identify themselves at a Board meeting when submitting written or verbal public comments. Mr. Schaefer noted that the question of whether a Board Member may serve more than two 4-year terms has been removed from the agenda.

MOTION: Ms. Lieber made a motion to direct the Executive Director to oversee the preparation of a short report of Government Code sections and any easily accessible Attorney General opinions and case law relevant to whether persons must identify themselves at a Board meeting when submitting written or verbal public comments. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

CONSENT AGENDA

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of August 27, 2024, as presented. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; Mr. Gaines abstained.

EXECUTIVE DIRECTOR'S REPORTS

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

Yvette M. Stowers, Executive Director, requested Board adoption of the staff recommendation to change the March 5, 2025, Board meeting date to March 26, 2025. Ms. Stowers also provided information regarding Board meetings in locations other than Sacramento.

MOTION: Mr. Gaines made a motion to change the March 5, 2025, Board meeting date to March 26, 2025, as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, and Mr. Emran voted yes; Mr. Schaefer voted no.

The Board recessed at 2:28 p.m. and reconvened at 2:41 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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Yvette M. Stowers, Executive Director, introduced Lisa Renati, Chief Deputy Director, who presented an overview of the report titled *Strategic Organizational Transformation 2017 to Present* ([Exhibit 9.3](#)).

Richard Moon, Chief Counsel, provided a summary of *Morgan v. Ygrene Energy Fund, Inc.*

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

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 9.4](#)).

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 9.5](#)), and the Appraisal Training and Certification Program. Mr. Yeung reported on the status of pending and upcoming projects and activities for the State-Assessed Properties Division.

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

CLOSING

Members made commemorative comments and closing remarks.

The Board recessed at 4:20 p.m.

The foregoing minutes are adopted by the Board on November 19, 2024.

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Wednesday, September 25, 2024

The Board reconvened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:23 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.

ANNUAL BOARD MEETING WITH COUNTY ASSESSORS

Ms. Lieber opened the annual meeting of the Board and County Assessors required under section 15607 of the Government Code and delivered opening remarks. Ms. Lieber welcomed the County Assessors to the meeting on behalf of the Board.

Roll was called for each county.

A group photograph was taken of the Board Members and County Assessors.

Members provided greetings and opening remarks, welcomed the County Assessors, and thanked them for attending the annual meeting and for all their good work. Yvette M. Stowers, Executive Director, made additional opening remarks.

Hon. Christina Wynn, President, California Assessors' Association (CAA) and Sacramento County Assessor, and George Renkei, Chief Deputy Assessor, on behalf of Hon. Jeffrey Prang, President-Elect, CAA, and Los Angeles County Assessor, provided greetings and opening remarks. The Board received comments from the following County Assessors:

Hon. John Tuteur, Napa County Assessor-Recorder-Clerk

Hon. Claude Parrish, Orange County Assessor

Hon. Joaquin Torres, San Francisco City and County Assessor

Hon. James B. Rooney, Amador County Assessor

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Hon. Christina Wynn, President, CAA, and Sacramento County Assessor provided a recap of 2024 and priorities for 2025. The Board received comments from the following County Assessors:

Hon. Claude Parrish, Orange County Assessor

Hon. John Tuteur, Napa County Assessor-Recorder-Clerk

George Renkei, Chief Deputy Assessor, on behalf of Hon. Jeffrey Prang, President-Elect, CAA, and Los Angeles County Assessor

The Board recessed at 11:28 a.m. and reconvened at 11:45 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

David Yeung, Deputy Director, Property Tax Department, provided an overview on Letters to Assessors (LTA) and potential LTA topics. The Board received comments from the following County Assessor:

Hon. John Tuteur, Napa County Assessor-Recorder-Clerk

David Yeung, Deputy Director, Property Tax Department, provided an overview on electronic signatures and discussed AB 1879 (Gipson) *Property taxation: filing*, signed by the Governor on September 12, 2024. The Board received comments from the following County Assessors:

Hon. Christina Wynn, President, CAA, and Sacramento County Assessor

Hon. John Tuteur, Napa County Assessor-Recorder-Clerk

The Board received public comments from the following:

Gina Rodriguez, Principal, Advocacy Service Practice, Ryan, LLC

Teresa Sharp, Principal, Property Tax, Ryan, LLC

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CLOSING

Members made commemorative comments and closing remarks.

The Board adjourned at 12:34 p.m.

The foregoing minutes are adopted by the Board on November 19, 2024.