



**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, April 16-17, 2024**

AGENDA

Tuesday, April 16, 2024

10:00 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.

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.

2. Public Hearing for Property Tax State Assessee's Presentations on the Valuation of State-Assessed Properties Mr. McCool

The Board will hear state assessee's presentation(s) on the valuation of state-assessed properties.

3. Terra-Gen Dixie Valley, LLC (0125), Audit 'CF' Mr. McCool

Request for Board approval to change values of state-assessed properties discovered on audit. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

4. Consolidated Communications of California Co. (0294), Audit 'CF'..... Mr. McCool
Request for Board approval to change values of state-assessed properties discovered on audit. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

5. LightSpeed Networks, Inc. (8188), Audit 'CF' Mr. McCool
Request for Board approval to change values of state-assessed properties discovered on audit. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

6. Southern California Edison Company (0148), Land Escaped Assessment 'CF'..... Ms. DiNapoli/Mr. Ybarra
Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

7. T-Mobile West, LLC dba T-Mobile (2748), Land Escaped Assessment 'CF'..... Ms. DiNapoli/Mr. Ybarra
Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

Consent Agenda

8. Board Meeting Minutes
Request for Board adoption of the [March 19, 2024](#), Board Meeting Minutes.

9. Retirement Resolution
Request for Board adoption of Retirement Resolution to [Dany Lunetta](#).

Board Member Matters

10. Time Limit on Staff Reports Mr. Schaefer
Discussion and possible Board action as to whether staff reports should be limited to 15 minutes.

11. Proposed Meeting Date Change Mr. Schaefer
Discussion and possible Board action regarding changing May meeting to May 8, 2024.

12. [Affordable Housing BWG Report: Blueprint of Property Tax Incentives for Affordable Housing](#) Mr. Vazquez
Presentation for final approval of the “*Blueprint of Property Tax Incentives for Affordable Housing*” from the October 19, 2023, Board Work Group on Affordable Housing: Statewide Informational Hearing on Modernizing California’s Property Tax System Part IV. Discussion and action.

13. [SB 1436 \(Allen\)](#): California Tax Policy Oversight Board Ms. Lieber/Mr. Vazquez
Discussion and possible action on SB 1436 (Allen). This bill would establish in the Government Operations Agency the California Tax Policy Oversight Board.

Speaker: Hon. Benjamin Allen, Senator, California State Senate District 24

14. [AB 2895 \(Gipson\)](#): California Department of Tax and Fee Administration Board and Office of Tax Appeals Board..... Ms. Lieber/Mr. Vazquez
Discussion and possible action on AB 2895 (Gipson). This bill would establish in the Government Operations Agency the California Department of Tax and Fee Board and the Office of Tax Appeals Board to control the CDTFA and the OTA, respectively, as specified.

Speaker: Hon. Mike A. Gipson, Assembly Member, California State Assembly District 65

- 15. [AB 2238 \(Low\)](#): Franchise Tax Board: MembershipMs. Lieber

Discussion and possible action on AB 2238 (Low) Franchise Tax Board: Membership.

- 16. [AB 2353 \(Ward\)](#): Property Tax Payments: Welfare ExemptionMs. Lieber

Discussion and possible action on AB 2353 (Ward). This bill would provide that a taxpayer is not liable for interest or penalties imposed by the county tax collector and would prohibit the county tax collector from taking or continuing any collection action, with respect to any delinquent installments of property taxes levied upon a property for which the taxpayer has submitted to the county assessor an application for a partial welfare exemption.

Speakers: Hon. Christina Wynn, President, California Assessors' Association (CAA); and Sacramento County Assessor

Mark Stivers, Director of Advocacy, California Housing Partnership

- 17. [Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption BWG Minutes and Report](#)Ms. Lieber/Mr. Vazquez

Submittal of Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Minutes and Report from the March 19, 2024, Board Work Group meeting, for Board Member and stakeholder review. Request for final approval to be scheduled for the May 29-30, 2024, Board Meeting.

Executive Director's Reports

- 18. [BOE Annual Report Overview](#)Ms. Stowers

Report on the California State Board of Equalization Fiscal Year [2022-23 Annual Report](#).

- 19. Executive Director's ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

20. [Legislative Proposal: Electronic Serving of Notices](#)..... Mr. Angelo
Review and consideration of a proposal that would amend Revenue and Taxation Code sections 32271, 32272, 32272.1, 32273, 32291, 32306, 32312 and 32432.5 to serve a Notice of Determination (NOD) or Notice of Jeopardy Determination (NOJD) electronically for Alcoholic Beverage Tax programs.

21. [Legislative Proposal: Amend 10-day Public Disclosure of Insurance Tax Program Credits, Cancellations, and Refunds](#) Mr. Angelo
Review and consideration of a proposal that would amend Revenue and Taxation Code sections 12951 and 12977 with respect to the 10-day public disclosure requirement for credits, cancellations, and refunds more than \$50,000.

22. [Legislative Proposal: Electronic Filing Requirement](#)..... Mr. Angelo
Review and consideration of a proposal that would amend sections 32202 and 32452 of the Revenue and Taxation Code (RTC) to require electronic filing of supplemental reports, including schedules, required from alcoholic beverage licensees, common and private carriers, and other persons.

23. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati
Report on the status of operational priorities and BOE budget.

24. [Taxpayers' Rights Advocate Office's Report](#) Ms. Hendrickson
Report on activities of the Taxpayers' Rights Advocate (TRA) Office.

25. 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
 - Assessment Practices Surveys Quarterly Report
 - State Assessed Property

- 26. **Communications Chief's Quarterly Report** Mr. Kim
Report on the status of BOE communications.

- 27. **Special Taxes Quarterly Report**..... Ms. L. Williams
Report on the Special Taxes workload for the third quarter.

- 28. **Legislative, Research & Statistics Division Chief's Report** Mr. Angelo
Report on administrative and program related legislative bills
impacting the BOE.

Recess: The meeting will reconvene on Wednesday, April 17, 2024, at 10:00 a.m. for any items not concluded.

The Board concluded its business at the April 16, 2024, meeting. Therefore, the meeting to be held on April 17, 2024, is cancelled.

Wednesday, April 17, 2024

10:00 a.m. Board Meeting Reconvenes (unless concluded prior day)

Call to Order

Items agendized 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.

04/08/24 | 16 | AB 2353 (Ward): Property Tax Payments: Welfare Exemption | Speakers Added

04/09/24 | 9 | Retirement Resolution: Dany Lunetta | Material Added

04/11/24 | 18 | BOE Annual Report Overview | Material Added

04/16/24 | Board Meeting Day 2: Wednesday, April 17, 2024 | Cancelled