



California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Tuesday - Wednesday, September 24-25, 2024**

AGENDA

Tuesday, September 24, 2024

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Brief 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. Property Tax Nonappearance Consent Matters Mr. McCool All nonappearance consent matters will be considered in a single vote. (Contribution Disclosure forms are not required pursuant to Gov. Code, § 15626.)

Petitions for Reassessment of 2024 Unitary Value

- a. Plumas-Sierra Rural Electric Cooperative (0176), SAU24-008 'CF'
- b. Citizens Telecommunications Company of California, Inc. (0284), SAU24-023 'CF'
- c. Sierra Telephone Company, Inc. (0286), SAU24-028 'CF'
- d. MRP San Joaquin Energy, LLC – Hanford (1122), SAU24-011 'CF'
- e. MRP San Joaquin Energy, LLC – Henrietta (1123), SAU24-012 'CF'

- f. MRP San Joaquin Energy, LLC – Tracy (1124), SAU24-009 'CF'
- g. High Desert Power Trust (1127), SAU24-010 'CF'
- h. Midway Peaking, LLC (1153), SAU24-013 'CF'
- i. Malaga Power, LLC (1165), SAU24-014 'CF'
- j. Extenet Systems (California) LLC (8093), SAU24-030 'CF'
- k. Webpass Telecommunications, LLC (8185), SAU24-027 'CF'

Petitions for Penalty Abatement on 2024 Unitary Value

- l. Central Valley Gas Storage LLC (0104), SAU24-002 'CF'
- m. Richmond Pacific Railroad Co. (0857), SAU24-001 'CF'

Petitions for Reassessment of and Penalty Abatement on 2024 Unitary Value

- n. Stockton Terminal and Eastern Railway (0878), SAU24-007 'CF'
- o. Global Tel*Link Corporation (7988), SAU24-032 'CF'
- p. Telecommunications Systems, Inc. (8090), SAU24-020 'CF'

- 3. State-Assessed Property Board Roll Changes 'CF' Mr. McCool
Request for Board approval of changes to values of 2023 state-assessed properties. This is a nonappearance non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

Board Member Matters

- ~~4. Affordable Housing on Underutilized School Property Ms. Cohen/ Mr. Emran~~

- 5. [Disaster Relief and Tax Assistance for Rancho Palos Verdes Landslide Victims under a State of Emergency](#) Mr. Vazquez

Discussion and possible action on a Board resolution outlining available emergency tax relief methods and services and ensuring full assistance to the Los Angeles County Assessor and the City of Rancho Palos Verdes, pursuant to the Governor's Proclamation of a State of Emergency issued on September 3, 2024, for the City of Rancho Palos Verdes.

Speakers: David Weakley, Appraiser, on behalf of Hon. Jeffrey Prang, President-Elect, CAA; and Los Angeles County Assessor

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

- 6. [Key Issues, Concerns and Recommendations from the 2024 Taxpayers' Bill of Rights Hearing](#)..... Mr. Vazquez

Identify key issues, questions, and recommendations from the Annual Taxpayers' Bill of Rights Hearing. Discuss follow-up regarding development of solutions.

- 7. [Attorney General Opinion Request](#)..... Mr. Schaefer

Member request for support to request an Attorney General opinion on the following: 1) Whether persons must identify themselves at a Board meeting when submitting written or verbal public comments, and 2) Whether a Board Member may serve more than two 4-year terms.

Consent Agenda

- 8. Board Meeting Minutes

Request for Board adoption of the [August 27, 2024](#), Board Meeting Minutes

Executive Director's Reports

- 9. Executive Director's Report Ms. Stowers

Report on the status of pending and upcoming organizational issues.

- 10. [2025 Board Meeting Calendar Revision](#) Ms. Stowers

Request Board action to change the March 5, 2025, Board meeting date to March 26, 2025, and possible action on meeting locations.

- 11. [Strategic Organizational Transformation 2017 to Present](#) Ms. Stowers/
Ms. Renati

Overview of the agency's operations development and accomplishments since 2017.

12. Chief Counsel Report Mr. Moon
Summary of *Morgan v. Ygrene Energy Fund, Inc.*

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

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

15. 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

16. 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, September 25, 2024, at 10:00 a.m.

Wednesday, September 25, 2024

10:00 a.m. Board Meeting Reconvenes

Call to Order

17. Annual Board Meeting with County Assessors

- a. Roll Call of County Assessors
- b. Group Photograph of County Assessors
- c. Greetings and Introductory Remarks by each Board Member
- d. Greetings and Introductory Remarks from BOE Executive Director
- e. California Assessors' Association Greetings and Introductory Remarks

Speakers:

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

Hon. Jeffrey Prang, President-Elect, CAA; and
Los Angeles County Assessor

Open to County Assessors

- f. California Assessors' Association Recap of 2024 and Priorities for 2025

Speakers:

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

Hon. Jeffrey Prang, President-Elect, CAA; and
Los Angeles County Assessor

g. Overview on Letters to Assessors and Open Discussion

An overview on Letters to Assessors (LTA) and potential LTA topics.

Speakers:

David Yeung, Deputy Director, Property Tax
Department, BOE

Open Discussion

h. Overview on Electronic Signatures and Open Discussion

A discussion on electronic signatures, AB 1879 (Gipson) *Property taxation: filing*, signed by the Governor on September 12, 2024.

Speakers:

David Yeung, Deputy Director, Property Tax
Department, BOE

Open Discussion

i. Public Comment

j. Closing Remarks

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.

9/20/24 | 4 | Affordable Housing on Underutilized School Property | Removed

9/20/24 | 5 | Disaster Relief and Tax Assistance for Rancho Palos Verdes Landslide Victims under a State of Emergency | Speakers Added