



STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Tuesday - Wednesday, November 19-20, 2024

AGENDA

Tuesday, November 19, 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 State 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. Race Telecommunications, LLC (8099), SAU24-016, Property Tax Nonappearance Adjudicatory 'CF' .....Mr. Younger

Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

3. Pacific Wyverd, LLC (8238), SAU24-017, Property Tax Nonappearance Adjudicatory 'CF' .....Mr. Younger

Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

4. CVIN, LLC (8151), SAU24-004, Property Tax Nonappearance Adjudicatory 'CF' ..... Ms. Wilkman  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
5. Crown Castle Fiber (8169), SAU24-025, Property Tax Nonappearance Adjudicatory 'CF' ..... Ms. Wilkman  
Petition for reassessment of the 2024 unitary value. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.
  
6. Property Tax Nonappearance Consent Matters 'CF' .... Mr. Younger/ Ms. Wilkman  
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. MCI Communication Services, LLC (2274), SAU24-005
- b. MCI metro Access Transmission Services, LLC (2372), SAU24-006
- c. AT&T Mobility LLC (2606), SAU24-019

*Petition for Penalty Abatement on the Reassessment of 2023 Unitary Escaped Land Assessment*

- d. Southern California Edison Company (0148) EAU24-002 'CF'

7. 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.)

**Consent Agenda**

8. Board Meeting Minutes  
Request for Board adoption of the [September 24-25, 2024](#), and [October 29, 2024](#), Board Meeting Minutes

### Board Member Matters

9. Affordable Housing on Underutilized School Property..... Ms. Cohen/ Mr. Emran  
California Department of Education's plans to develop 2.3 million housing units on 75,000 acres of school district-owned lands.

Speaker: [Richard Barrera, Senior Policy Advisor](#) to Tony Thurmond, State Superintendent of Public Instruction, California Department of Education

10. Board Governance Policy Annual Review and Update.....Ms. Lieber

Discussion and possible action on suggested updates as appropriate.

- a. [Proposal for Board Resolution Policy](#) ..... Mr. Vazquez

b. Other Topics

11. [2025 Assessor and Assessment Appeals Board \(AAB\) Issues Board Work Group Proposal](#)..... Mr. Vazquez

Discussion and possible action on a proposal to establish a 2025 Board Work Group to discuss Assessor and AAB Issues. The Board Work Group may consist of Board Members, California Assessors' Association (CAA) representatives, California Association of Clerks and Election Officials (CACEO) representatives, and taxpayer organization representatives, to address key issues and concerns.

### Chief Counsel Matters

12. [Board Member Question Response Regarding Bagley-Keene](#) ..... Mr. Moon

Bagley-Keene Open Meeting Act and Chief Counsel response on whether persons must identify themselves at a Board meeting when submitting written or verbal public comments. Discussion and possible action.

## Executive Director's Reports

13. Executive Director's Report .....Ms. Stowers  
Report on the status of pending and upcoming organizational issues.
14. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati  
Report on the status of operational priorities and BOE budget.
15. [Chief Counsel Quarterly Report](#)..... Mr. Moon  
General discussion on the Legal Department's workload.
16. [Communications Chief's Quarterly Report](#) ..... Mr. Kim  
Report on the status of BOE communications.
17. [Taxpayers' Rights Advocate Office's Report](#) .....Ms. Thompson  
Report on activities of the Taxpayers' Rights Advocate (TRA) Office.
18. 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
19. Special Taxes Quarterly Report..... Ms. L. Williams  
Report on the Special Taxes workload.
20. 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, November 20, 2024, at 10:00 a.m.

**Wednesday, November 20, 2024**

**10:00 a.m. Board Meeting Reconvenes**

**Call to Order**

**Informational Hearing on Understanding and Exploring Options for  
Incentivizing California’s Hydrogen Hub Project ..... Mr. Vazquez**

21. Greetings and Introductory remarks by Each Member

The purpose of this informational hearing is to gather technical and testimonial data from key leaders and experts on the critical issues and underpinnings of the California Hydrogen Hubs Project. The goal is to enable the Board (1) to understand the challenges of launching hydrogen as a reliable source of renewable energy statewide and (2) to identify the property tax implications and possible tax incentives based on the expertise and recommendations of the project leaders, legislators, proponents, stakeholders, and the public.

22. State Agencies Perspective: The ARCHES Project: Challenges and Recommendations

Input on the establishment of California’s Hydrogen Hubs Program through the Alliance for Renewable Clean Hydrogen Energy Systems (ARCHES), its authority, funding, policies, members, progress, and challenges and recommendations for needed incentives for further development opportunities, including but not limited to, progress on hydrogen production, distribution, and end users.

Speakers: Tyson Eckerle, Senior Advisor for Clean Infrastructure and Mobility, GO-Biz, and Government Liaison, ARCHES  
  
Siva Gunda, Vice-Chair, California Energy Commission

23. Legislative Perspective: Developing the Hydrogen Market, Challenges and Recommendations

Input on recent statutory changes augmenting the development of the hydrogen industry in California, continuing challenges, potential tax and other incentives, possible future legislation.

Speakers: Hon. Bob Archuleta, Senator, California State Senate District 30

Hon. Ben Allen, Senator, California State Senate District 24

Hon. Jesse Arreguin, Mayor, City of Berkeley; and Senator-Elect, California State Senate District 7

24. State and Local Perspective: Hydrogen Industry Assessment Issues

Input on key local and state assessment issues regarding the hydrogen industry, including for construction and development, production, infrastructure, distribution, and end usage.

Speakers: Hon. Claude Parrish, Orange County Assessor

David Yeung, Deputy Director, Property Tax Department, BOE

25. Industry Perspective: Progress, Challenges and Recommendations

Presentation and discussion of the hydrogen market from various stakeholder perspectives, including industrial production, transportation, storage, and end use.

Speakers: Michael J. Galvin, Director of Waterfront and Commercial Real Estate, Port of Los Angeles

Eleanor Torres, Managing Director of Strategic Advocacy, Port of Long Beach

Jackie Birdsall, Senior Engineering Manager of Fuel Cell Integration Group, Toyota North America

Samuel Bayless, State Government Affairs Manager, Nikola Motor Corporation

Ole Hoefelmann, President, Nikola Energy Division (HYLA)

26. Community Impact: Progress, Challenges, and Recommendations

Discussion of the positive impacts of the hydrogen industry for California – incentives for promoting interest and growth.

Speakers: Teresa Cooke, Executive Director, CA Hydrogen Coalition and Partner, CA Lobby

Olman Valverde, Secretary, Hispanics in Energy

27. Board Discussion and Closing Remarks by Each Member

Summary of testimony and discussion of information received. Detailed Minutes and Report to be presented and discussed at December 17-18, 2024, Board meeting – and possible solutions to incentivize the development of the hydrogen industry.

**Adjourn**