

2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, April 29, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:02 a.m., with Mr. Gaines, Chairman, Ms. Lieber, Vice Chair, Mr. Vazquez, and Mr. Schaefer present; and 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 Ms. Lieber.

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

Public Comment on Matters Not on the Agenda

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

Tax Program Matters

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, opened the public hearing for Property Tax state assessees' presentations on the valuation of state-assessed properties. State assessees were invited to address the Board but there were no presentations.

Consent Agenda

MOTION: Mr. Schaefer made a motion to adopt the consent agenda including the Board Meeting Minutes of March 26, 2025, as presented. Mr. Emran offered an amendment to add the following text to the minutes: *The Controller has concerns about the Board taking positions on Bills without prior review and would like to see protocol developed outlining the process by which the Board can take action on legislative matters.* The amended motion was accepted by Mr. Schaefer. The amended motion was seconded by Mr. Emran. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

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Board Member Matters

Ms. Lieber made introductory remarks regarding a proposed amendment to the Board Governance Policy to include guidelines for presenting a legislative bill under consideration by the California Legislature and the Governor for a formal Board position ([Exhibit 4.1](#)).

MOTION: Ms. Lieber made a motion to approve the amendment to the Board Governance Policy with additional changes, to be placed under Subsection D, Legislative Analysis (see text below). The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

“Pursuant to the Board’s authority under Gov. Code, section 15606(a) to prescribe rules for its own governance and the transaction of its business, and section 15609 to hold meetings each month at times and places in the state for performing its duties, the Board has established these guidelines for presenting a legislative bill for Board support or opposition.

Recognizing the Board’s constitutional and statutory responsibilities, the Board may consider supporting or opposing bills under consideration by the California Legislature and the Governor relevant to those responsibilities.

Nothing in these guidelines shall be interpreted as restricting or limiting the ability of a Board Member, in their individual capacity as a Board Member, expressing or communicating in writing or by other means their personal opinion on any legislation or policy issues.

Requests to discuss and possibly act on legislation shall be presented timely by Board Members to the Chair of the Board through the Executive Director and Board Proceedings. Subject to the Chair’s approval, the item(s) may be placed on the agenda of the immediately upcoming meeting.

Each request for action on legislation shall include a memorandum submitted by the Board Member requesting such action that addresses the following:

- How the bill is within BOE’s jurisdiction (germaneness)
- The policy issue the proposed bill is addressing
- The fiscal impact of the bill, if known
- Administrative impacts of the bill at the state and local level, if known
- A link to the bill’s text
- A link to the most recent bill analysis(es), if available, prepared by legislative committees, the Board of Equalization’s Legislative, Research & Statistics Division, and any other relevant government agency.

Spot bills should not be included for Board support or opposition.”

Exhibits to these minutes are incorporated by reference.

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The Board recessed at 11:09 a.m. and reconvened at 11:23 a.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Ms. Lieber made introductory remarks regarding a proposal to hold a *California Wildfire Disaster Relief, Issues Impacting Recovery, and the Impact of Insufficient Replacement Costs* Informational Hearing at the May 28, 2025, meeting on the status of recovery from wildfires and other recent disasters, and consideration of the impact of algorithmically driven underinsurance of properties across California ([Exhibit 4.2](#)).

MOTION: Ms. Lieber made a motion to hold a 1-hour Informational Hearing *California Wildfire Disaster Relief, Issues Impacting Recovery, and the Impact of Insufficient Replacement Costs* at the May 28, 2025, Board Meeting as proposed. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Mr. Vazquez made introductory remarks regarding SB 623 (Archuleta) and SCA 4 (Archuleta), which would allow taxpayers to claim both the homeowners' exemption and the veterans' exemption or disabled veterans' exemption, if they meet the necessary qualifications ([Exhibit 4.3](#)).

MOTION: Mr. Vazquez made a motion to adopt a Board position supporting SB 623 (Archuleta) and SCA 4 (Archuleta). The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

Executive Director's Reports

Yvette M. Stowers, Executive Director, presented an overview of the California State Board of Equalization Fiscal Year 2023-24 Annual Report.

The Board recessed at 12:10 p.m. and reconvened at 1:13 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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Informational Hearing

Mr. Gaines passed the gavel to Ms. Lieber to Chair the Informational Hearing on *The Importance of California's Property Tax System in Addressing the Disproportional Impact of Poverty Reflected in Income Inequality, Geographic Disparities, and Financial Outcomes for Californians* portion of the Board Meeting.

Ms. Lieber made introductory remarks regarding the Informational Hearing to discuss the critical importance of California's property tax system in maintaining a reasonably robust safety net and addressing the consequences that result from current tax policies. Ms. Lieber introduced the following presenters:

Lenny Goldberg, California Tax Reform Association

Darien Shanske, Professor, UC Davis School of Law (Taxation/Public Finance)

Devon Gray, President, Ending Poverty in California (EPIC)

This matter was continued later in the day.

The Board recessed at 2:14 p.m. and reconvened at 2:27 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen present and Mr. Gaines resumed chairing the meeting.

Tax Program Matters (Continued)

The matter of *Sacramento Municipal Utilities District (0487), Land Escaped Assessment* was withdrawn.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the recommendation on *AT&T Mobility LLC (2606), EAU25-001, Property Tax Nonappearance Consent*, petition for abatement of penalty applied to audit escaped assessments for 2024 totaling \$6,700,000.

MOTION: Mr. Schaefer made a motion to abate penalties totaling \$6,700,000 to reflect agreement with Petitioner's request for abatement of penalty applied to audit escaped assessments for 2024, as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

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

Informational Hearing (Continued)

Mr. Gaines passed the gavel to Ms. Lieber to Chair the continuation of the Informational Hearing on *The Importance of California's Property Tax System in Addressing the Disproportional Impact of Poverty Reflected in Income Inequality, Geographic Disparities, and Financial Outcomes for Californians* portion of the Board Meeting. The hearing continued with the following presenter:

Devon Gray, President, Ending Poverty in California (EPIC)

The Board received public comments from the following speakers:

Robert Gutierrez, President, California Taxpayers Association (CalTax)

Scott Kaufman, Legislative Director, Howard Jarvis Taxpayers Association

Mr. Gaines resumed chairing the meeting.

Executive Director's Reports (Continued)

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

Yvette M. Stowers, Executive Director, reported that the County of Mariposa has received a time extension to complete and submit their 2025 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities and the BOE budget for the current fiscal year.

Richard Moon, Chief Counsel, provided a quarterly report on the Legal Department's workload.

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Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications.

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office.

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, and the Appraisal Training and Certification Program. Holly Cooper, Chief, Assessment Practices Survey Division, provided a quarterly report on Assessment Practices Surveys.

The Board recessed at 3:37 p.m. and reconvened at 3:52 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Jack McCool, Chief, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report on the Special Taxes workload.

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 adjourned at 4:35 p.m.

The foregoing minutes are adopted by the Board on May 28, 2025.