



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DEAN R. KINNEE
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as of 2/26/2018, 5:00 PM)

[Agenda Changes](#)

[Webcast on Tuesday, February 27, 2018](#)

Tuesday, February 27, 2018

9:30 a.m. Pledge of Allegiance

Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda.

There are no items for the following matters:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings

C. Public Hearings

C1. Property Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values Mr. Reisinger

- 1. State assesseees' presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2018-19 property values of California public utilities, railroads, and pipelines.

Speaker: Peter Michaels, Law Office of Peter Michaels

- 2. Private railroad car assesseees' presentations on factors and procedures affecting Fiscal Year 2018-19 taxable values of private railroad cars.

D. Tax Program Nonappearance Matters – Consent
There are no items for this matter.

E. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

There are no items for the following matters:

E1. Special Taxes Matters

E2. Special Taxes Matters – Credits, Cancellations, and Refunds

E3. Property Tax Matters Ms. Yim

➤ Section 40 (AB 2323) Matter

1. [Frontier California, Inc. \(201\), 1017434 'CF' +](#)2. [La Paloma Generating Company, LLC \(1112\), 1017428 'CF' +](#)**F. Other Tax Program Nonappearance Matters**(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

F1. Property Taxes Matters..... Mr. Reisinger

➤ Audit

1. [Wilshire Connection, LLC \(7799\) 'CF'](#)2. [Wide Voice, LLC \(8129\) 'CF'](#)3. [IFN.com Inc. \(8198\) 'CF'](#)

➤ Land Escaped Assessment

4. [Pacific Gas and Electric Company \(0135\) 'CF'](#)

➤ Board Roll Changes

5. [2017 Board Roll of State-Assessed Property 'CF'](#)**Chief Counsel Matters**

There are no items for the following matters:

G. Rulemaking

H. Property and Special Taxes

I. Other Chief Counsel Matters

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

J. Consent Agenda Ms. Richmond(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

J1. Approval of Board Meeting Minutes

• [December 11-14, 2017 +](#)• [January 25, 2018 +](#)

K. Other Administrative Matters

K1. Executive Director’s Report Mr. Kinnee

1. Organizational Update

Report on the status of pending and upcoming organizational issues.

2. Annual Meeting of the Board and County Assessors and Proposed Meeting Date/Location +

Proposed change to the 2018 Board Meeting Calendar for April and to add the annual Board/Assessors’ meeting in Folsom, California.

3. Annual Meeting of the State Board of Equalization and County Assessors +

Request approval to invite county assessors to meet with the Board and discuss issues relating to property assessment administration.

4. Approval of Fiscal Year 2018-19 Excise Tax Rate Adjustment for Motor Vehicle Fuel (Fuel Tax Swap) +

Request approval of the new excise tax rate for motor vehicle fuel (fuel tax swap) effective July 1, 2018, which is required by current law to be adjusted by BOE by March 1, 2018.

There are no items for this matter.

K2. Chief Counsel Report

K3. Property Tax Deputy Director’s Report

Announcement of Closed Session Ms. Richmond

L. Closed Session

L1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session..... Ms. Richmond

M. Board Member Requested Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

- M1. [Establish Constitutional and Related Statutory Matters as a Standing Agenda Item +](#) Mr. Horton

Proposal to establish a standing agenda item for the Board’s monthly meetings regarding constitutional and related statutory matters and/or requests from stakeholders.

Administrative Matter

Items that appear under this matter provide information to the Members and may require Board action or direction.

Organization of the Board

- Rotation of the Chair and Vice Chair.


Public Comment on Items Not Listed on the Agenda

- Opportunity for the Public to Make Public Comment.

Adjourn

General information regarding Board Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or email: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on  in the Board Meetings Section.

The hearing location is accessible to people with disabilities. Please contact Rose Smith at (916) 323-9656, or email Rose.Smith@boe.ca.gov if you require special assistance.

Joann Richmond, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item, will be accepted at that meeting.
- + Material is available for this item.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.