



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

TED GAINES
First District, Sacramento

MALIA M. COHEN, CHAIR
Second District, San Francisco

ANTONIO VAZQUEZ, VICE CHAIR
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as 4/29/2019, 5:15 PM)

Tuesday, April 30, 2019

10:00 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. [Agenda Changes](#) will be listed when applicable. This meeting will be [webcast live](#).

There are no items for the following matters:

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

C. Public Hearings

- 1. Property Taxes - State Assesseees’ Presentations on the Valuation of State-Assessed Properties.....Mr. Harris

The Board will hear state assesseees’ presentations on the valuation of state-assessed properties.

There are no items for the following matters:

- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory

F. Other Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Property Taxes Matters.....Mr. Harris
 - Audit
 - a. Coast Belle Rail Corporation (0869) ‘CF’

Chief Counsel Matters

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

**G. Rulemaking
Section 100 Changes**

1. [Property Tax Rule 140, Welfare Exemption Requirements for Low-Income Housing Properties +](#) Mr. Moon

Staff requests authorization to complete Section 100 changes to amend Rule 140, subdivision (b)(2) to update the exemption limit for certain low-income rental housing, consistent with the passage of SB 1115 (Stats. 2018, ch. 694).

2. [Property Tax Rule 464, Veterans' Exemption +](#) Mr. Moon

Staff requests authorization to complete Section 100 changes to renumber the regulation to Regulation Number 149 to place it in the article of the property tax regulations that govern exemptions.

There are no items for the following matters:

- 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. **Administrative Consent Agenda** Ms. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
• [March 27, 2019 +](#)
2. [Report on Time Extensions for Butte and Los Angeles Counties to complete and submit 2019 Local Assessment Roll, pursuant to Revenue and Taxation Code Section 155 +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. **Organizational Update +**
 Report on the status of pending and upcoming organizational issues including, but not limited to: update on BOE's Office Relocation, Website Accessibility, and Outline of Department's Strategic Plan: Rebuilding and Modernization.
2. Chief Counsel Report.....Mr. Nanjo
 - a. Discussion of Legal Opinions and Other Workload
3. Property Tax Deputy Director's Report
 - a. **Welfare Exemption +**.....Mr. Yeung
 Presentation on the Welfare Exemption, including its history and function, and discussion of the roles and responsibilities of the Board and County Assessors.
 - b. Nuts & Bolts of an Assessor's Office.....Mr. Yeung
Speaker: Honorable Leslie K. Davis, President, California Assessors' Association (CAA) +
 The CAA will provide an overview of the roles, responsibilities, and processes in an Assessor's Office.
4. Legislative, Research & Statistics Division Chief's Report..... Mr. Durham
 - a. Update on Legislative Issues
 Update on legislative bills impacting the BOE, both administrative and program related.
 - b. Update on ACA 2, AB 576, SB 577, SB 791, and others.
5. Other Administrative Matters
 There are no items for this matter.

L. Board Member Requested Matters

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

1. [Discussion and Possible Support on Senate Bill 791](#) + Ms. Yee/Ms. Stowers

Discussion and possible support on SB 791, which is an act to amend the Revenue and Taxation Code, relating to taxation of aircraft, and declaring the urgency thereof, to take effect immediately.

2. [Board Member Committee Structure: Options & Alternatives](#) + Ms. Cohen

Discussion and possible action on proposed committee structure.

3. [Board Member Strategic Plan](#) + Ms. Cohen

Discussion and possible action regarding Board Member strategic plan.

4. [Opportunity Zones: Impact on Property Tax Rules & Regulations](#) + Ms. Cohen

Discussion and possible action regarding impact on Property Tax Rules & Regulations of Opportunity Zones.

5. [Statewide Assessment & Administration of Property Taxes: Understanding Emerging Issues](#) + Ms. Cohen

Discussion and possible action on statewide assessment & administration of property taxes: understanding emerging issues.

- M. Public Policy Hearings
There are no items for this matter.

N. 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 take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

- O. Closed Session
There are no items for this matter.

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.

Henry D. Nanjo
Chief Counsel /
Acting Chief, Board Proceedings

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



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

TED GAINES
First District, Sacramento

MALIA M. COHEN, CHAIR
Second District, San Francisco

ANTONIO VAZQUEZ, VICE CHAIR
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
NOTICE AND AGENDA
Meeting Agenda (as 4/29/2019, 5:15 PM)

Tuesday, April 30, 2019

Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
04/24/19	L1	Discussion and Possible Support on Senate Bill 791	Material Added
04/29/19	J1	Approval of Board Meeting Minutes	Material Added
04/29/19	J2	Extension of Time to Complete Local Assessment Roll	Material Revised
04/29/19	K3b	Nuts & Bolts of an Assessor's Office	Material Added
04/29/19	L2	Board Member Committee Structure: Options & Alternatives	Material Added
04/29/19	L3	Board Member Strategic Plan	Material Added
04/29/19	L4	Opportunity Zones: Impact on Property Tax Rules & Regulations	Material Added
04/29/19	L5	Statewide Assessment & Administration of Property Taxes: Understanding Emerging Issues	Material Added
04/29/19	K1a	Organizational Update	Material Added