



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
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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 5/29/2018, 5:00 PM)**

[Agenda Changes](#)
[Webcast on Wednesday, May 30, 2018](#)
Wednesday, May 30, 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.

Board Member Annual Photograph

State-Assessed Properties Value Setting

[Property Tax Matter 'CF' +](#) Mr. Reisinger

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

There are no items for the following matters:

- A. Special Taxes Appeals Hearings
- B. Property Tax Appeals Hearings
- C. Public Hearings
- 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.)

- F1. Property Taxes Matters..... Mr. Reisinger
- Audit
 1. Peerless Network of California, LLC (8109) 'CF'
 2. Anza Electric Cooperative, Inc. dba ConnectAnza (8195) 'CF'
 - Land Escaped Assessment
 3. Pacific Gas and Electric Company (0135) 'CF'
 4. Sprint Spectrum LP (2720) 'CF'
 - Board Roll Changes
 5. 2017 Board Roll of State-Assessed Property '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**

- G1. *Property Tax Rule 283, Permanent Certification +*..... Mr. Nanjo

Staff requests authorization to complete Section 100 changes to Rule 283 to reflect organizational changes in state government.

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

- J1. Approval of Board Meeting Minutes
- *April 24, 2018 +*
- J2. *Report on Time Extensions for Colusa, Lassen, Mariposa, Sonoma and Tehama Counties to complete and submit fiscal year 2018-19 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 +*

J3. Adoption of Property Tax Forms +

- BOE-60-AH *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
Revised section C to include questions related to eligibility for a second base year transfer under section 69.5; reduced explanation area of section B to create additional space on the form for revision to section C.
- BOE-63 *Disabled Persons Claim for Exclusion of New Construction*
Revised form title to Disabled Persons Claim for Exclusion of New Construction for Occupied Dwelling.
- BOE-63-A *Claim for Disabled Accessibility Construction Exclusion from Assessment*
Revised form title to Claim for Disabled Accessibility Construction Exclusion from Assessment for ADA Compliance.
- BOE-236-A *Supplemental Affidavit for BOE-236 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)*
Revised section B and removed section C to change to a per residential unit calculation of the percentage of housing units serving low-income households in order to be consistent with the welfare exemption (BOE-267) forms; updated instructions to reflect change to section B and removal of section C of the form.
- BOE-237 *Exemption of Low-Income Tribal Housing*
Revised title area of the form to include the deadline to receive the full exemption.
- BOE-261-G *2018 Claim for Disabled Veterans' Property Tax Exemption*
Revised title for 2019; revised Statement 1.c. to identify the date the claimant moved from their previous residence; updated the instructions with the 2019 lien date amounts and income limits.

- BOE-265 *Cemetery Exemption Claim*

Revised first section to add a header to the questions requesting information on the profit/non-profit status of the owner; revised section 4 for clarity and to add a line so that acres of land used for mausoleums and columbarium are reported separately; revised heading for section 5 to clarify that the information reported should exclude mausoleums and columbarium; revised section 8 to add additional tables to report multiple mausoleums and columbarium; added note to the bottom of page 3 to direct the claimant to attach additional sheets if needed.
- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*

Revised section 5 to request information for both exempt and non-exempt commercial space and to request usage information; updated instructions to reflect change to section 5 of the form.
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*

Revised section 5 to request information for both exempt and non-exempt commercial space and to request usage information; reformatted "SECTION" in the header of each section of the form to be consistent with the other BOE-267 forms; updated instructions to reflect change to section 5 of the form.
- BOE-267-L3 *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*

Revised section 1 to identify the Tax Credit Allocation Committee (TCAC) Number for the low-income housing property; updated instructions to reflect change to section 1 of the form.
- BOE-267-L-A *Lower Income Households Family Household Income Reporting Worksheet*

Revised first paragraph of the form to clarify that low-income units shall continue to qualify if the stated requirements are met.

- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*
Revised the signature block of the card to add an area to print name, title, and date.
- BOE-502-A *Preliminary Change of Ownership Report*
Revised form to remove language "FOR ASSESSOR'S USE ONLY" and replace with "NAME AND MAILING ADDRESS."
- BOE-502-D *Change in Ownership Statement Death of Real Property Owner*
Revised "Affidavit of death of joint tenant" box in Disposition of Real Property section to simply state "Affidavit" to allow a single box to be used for different types of affidavits.
- BOE-571-A *Agricultural Property Statement for 2018*
Revised form and instructions to clarify differences between movable equipment and mobile equipment and to emphasize that Schedule C is used for movable equipment and Schedule D is used for mobile equipment; revised instructions to Schedule C to specify that licensed vehicles should not be included on the schedule; revised title for 2019.
- BOE-571-F *Agricultural Property Statement for 2018*
Revised form and instructions to clarify that both movable and mobile equipment should be reported on Schedule D; revised title for 2019.
- BOE-576-D *Vessel Property Statement*
Revised Section II to identify engine model; added area to Section III for the taxpayer to provide a description of additions and modifications to the vessel.
- BOE-577 *Aircraft Property Statement*
Revised to add numbers to the different areas of the form; revised section I to add area 6 in order to emphasize where the taxpayer should specify total airframe hours.

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. Update on Legislative Issues
Staff update on all legislative bills impacting the BOE, both administrative and program related.
- K2. Chief Counsel Report.....Mr. Nanjo
1. Legal Team Workload
Update on legal opinion requests and workload of the Legal Team.
- K3. Property Tax Deputy Director's Report
1. [Adoption of 4-R Act Equalization Ratio for Fiscal Year 2018-19 +](#)Mr. Harris
Ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.
 2. Airline Representative Period.....Mr. Yeung
An update will be provided on the Airline Representative Period matter, including results of the Interested Parties' meetings and discussions.

L. Board Member Requested Matters

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

- L1. Board Committees Mr. Runner
Discussion on reinstatement of various Board committees.

L2. Recommendation for Board Positions on ACA 12 & AB 1596:
Property Tax Relief to Families of Disabled Children +.....Ms. Ma

L3. Recommendation for Board Positions on ACA 24 & SB 1091:
Property taxation: transfer of base year value: disaster relief + .. Mr. Horton

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

Public Comment on Items Not Listed on the Agenda

➤ Opportunity for the Public to Make Public Comment.....Ms. Thompson

Announcement of Closed Session Ms. Richmond

N. Closed Session

N1. Pending litigation: *Michael D. Myers v. State Board of Equalization, et al.*, Los Angeles County Superior Court Nos. BS143436, BS158655, BS157999 (Gov. Code, § 11126(e)).

N2. Pending litigation: *La Paloma Generating Company v. California Board of Equalization, Kern County, et al.*, In the United States Bankruptcy Court for the District of Delaware, Case No. 16-12700 (CSS), Original refund action filed in Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).

N3. Pending litigation: *Verizon California v. California Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case No. 34-2011-00116029-CU-MC-GDS (Gov. Code, § 11126(e)).

N4. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

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

Adjourn

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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.



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Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
5/29/2018	L3	Recommendation for Board Positions on ACA 24 & SB 1091: Property taxation: transfer of base year value: disaster relief	Material Added

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