



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 7/24/2018, 1:00 PM)

Tuesday, July 24, 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. 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 Hearing
D. Tax Program Nonappearance Matters – Consent
E. Tax Program Nonappearance Matters – Adjudicatory
F. Other Tax Program Nonappearance Matters

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

- J1. Retirement Resolution +
• Lois Campbell
J2. Approval of Board Meeting Minutes
• June 26, 2018 +
J3. Report on Time Extensions for Napa and Siskiyou Counties to complete and submit 2018-19 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 +

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. [Approval of the 2019 Board Workload Plan +](#)
The plan consists of the 2019 Board meeting calendar, annual property tax calendars, and significant dates considered in setting Board meeting dates.
- K2. Chief Counsel Report
There are no items for this matter.
- K3. Property Tax Deputy Director's Report
1. [Report on Training and Certification Programs +](#) Mr. Yeung
Report on training and certification programs administered by the Board.
 2. [Overview of the Private Railroad Car Tax +](#) Mr. Durham
Staff to provide overview of the private railroad car tax program.
 3. [Fiscal Year 2018-19 Private Railroad Car Tax Rate 'CF' +](#) Mr. Durham
Report on computation of the tax rate applicable to the 2018-19 Private Railroad Car Tax Assessment.
 4. Adoption of the 2018 Private Railroad Car Roll 'CF' Mr. Harris
Staff recommendation for the lien date 2018 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
 5. [Overview of Unitary and Nonunitary Property +](#) Mr. Reisinger
Staff to provide overview of unitary and nonunitary property classifications.
 6. Adoption of the 2018 State-Assessed Property Roll 'CF' Mr. Reisinger
Staff recommendation on the allocations of the unitary values adopted by the Board in May 2018, plus adjustments based on prior Board action and staff-recommended nonunitary values.
- K4. Legislative, Research & Statistics Division Chief's Report
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.

L1. Discussion of, and proposed changes to Regulations 302, *The Board’s Function and Jurisdiction*; 305, *Application*; 305.1, *Exchange of Information*; 305.2, *Prehearing Conference*; and, 323, *Postponement and Continuances* +Ms. Ma

~~L2. BOE Legal Opinion on Assessment Appeals – Exchange of Information, Revenue and Taxation Code section 1606; whether an assessor’s office must provide opinion of value to taxpayer before an assessment appeals board hearing + Mr. Horton~~

L3. Discussion regarding legislation to change the monthly Board meeting requirement to a quarterly meeting requirement + Ms. Harkey

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

Announcement of Closed Session Ms. Richmond-Smith

N. Closed Session


N1. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session..... Ms. Richmond-Smith

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.

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Joann Richmond-Smith, 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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Tuesday, July 24, 2018

Agenda Changes

<i>Date of Change</i>	<i>Item Number</i>	<i>Description of Item</i>	<i>Description of Change</i>
07/24/2018	L2	BOE Legal Opinion on Assessment Appeals – Exchange of Information, Revenue and Taxation Code section 1606; whether an assessor’s office must provide opinion of value to taxpayer before an assessment appeals board hearing	Postponed
07/20/2018	K3.2	Overview of the Private Railroad Car Tax	Material Added
07/18/2018	L2	BOE Legal Opinion on Assessment Appeals – Exchange of Information, Revenue and Taxation Code section 1606; whether an assessor’s office must provide opinion of value to taxpayer before an assessment appeals board hearing	Material Added
07/17/2018	K3.1	Report on Training and Certification Programs	Material Added
07/17/2018	K3.5	Overview of Unitary and Nonunitary Property	Material Added

Back to [Top of this Agenda](#)