



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
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
April 21, 2020, 10:00 a.m.
NOTICE AND AGENDA
Meeting Agenda (as of 4/20/2020 11:00 AM)

Tuesday, April 21, 2020

The BOE is actively monitoring the continuing developments surrounding the threat of the COVID-19 virus. We are guided by the following goals: (1) to protect the health of the public and our employees; (2) to help slow the spread of the virus in California and the nation; (3) to ensure the continuity of the work of the agency; and (4) to ensure all measures taken are in line with guidelines from the U.S. Centers for Disease Control and Prevention and the California Department of Public Health, and the Governor’s Emergency Declarations.

In line with guidelines issued by the Department of Public Health, the Board is taking proactive measures to enable Board Members and the public to safely continue the work of the agency at public meetings while minimizing face-to-face interactions. During this time, BOE will be utilizing teleconference interaction tools for its meetings, consistent with the Governor’s Executive Order N-29-20 (issued March 17, 2020; see [Full Text Here](#)).

In accordance with this guidance, on April 21, 2020 the Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend telephonically. The public will be able to call in to hear the meeting telephonically or listen to the live audio webcast.

If you would like to listen by teleconference, dial 1-877-226-8152, and when prompted, enter the conference access number: 9079245#.

Recommendation: If possible, dial into the teleconference on a cell phone to minimize connectivity issues and background noise.

If you would like to submit a public comment on an agenda item, please visit our [additional information](#) webpage to fill out a public comment submission, listing your name, identifying the agenda item you would like to comment on, and a summary of your comment. Based on these submissions, we will identify public commenters to speak during the meeting or have staff read the comment submissions into the record. Please email indhubala.srinivasan@boe.ca.gov if you have any questions about this process.

The BOE strongly encourages virtual participation from any interested party. Additional information and updates related to this meeting will be provided on www.boe.ca.gov/meetings/info-042120.htm as they become available.

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 on the last page of this document when applicable. This meeting will be [webcast live](#).

There are no items for the following:

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

C. Public Hearings

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

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

Speaker: ~~_____ Peter Michaels, Law Office of Peter Michaels~~

There are no items for the following:

- 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
 - Audits
 - a. U.S. TelePacific Corp. (7757) ‘CF’
 - b. Five9, Inc. (8181) ‘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. Administrative Consent AgendaMs. Davis
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
 - [March 25, 2020 +](#)

K. Other Administrative Matters

1. Executive Director's ReportMs. Fleming
 - a. Organizational Update
Report on the status of pending and upcoming organizational issues.
 - b. [Extension of Time to Complete Local Assessment Roll +](#)
Report on Time Extension for Del Norte, Madera, Monterey, San Joaquin, San Luis Obispo, Shasta, Trinity, and Ventura Counties to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

There are no items for the following matters:

2. Chief Counsel Report
3. Property Tax Deputy Director's Report
4. Legislative, Research & Statistics Division Chief's Report
5. Taxpayers' Rights Advocate Office's Report
6. Other Administrative Matters

L. Board Member Requested Matters

There are no items for the following matters:

1. New Matters
2. Board Member Initiatives

M. Public Policy Hearings

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

1. [Impact of COVID-19 on Property Tax Administration +](#) Mr. Vazquez
Discussion and possible action on the potential impact of COVID-19 on property assessment deadlines, specifically matters that the Board and/or the Assessors have sufficient authority, and information to discuss and resolve in order to maintain the fair and efficient administration of their Constitutional and statutory mandates related to property assessment.

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 these matters.

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 [Watch Meetings Live](#) in the Board Meetings Section.

The hearing 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.
- '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

The following will list each change to the agenda, if any, including the date of change, item number, item name and description of change.

04/16/20 | C1 | Property Taxes - State Assessee's Presentations on the Valuation of State-Assessed Properties | Speaker Removed

04/17/20 | M1 | Impact of COVID-19 on Property Tax Administration | Additional Information

04/20/20 | M1 | Impact of COVID-19 on Property Tax Administration | Material Revised