

Wednesday, May 27, 2020

The Board met at 10:06 a.m., via telephone (Governor's Exec. Order No. N-29-20 (March 17, 2020)), with Mr. Vazquez, Chairman, Mr. Schaefer, Vice Chair, Mr. Gaines, Ms. Cohen and Ms. Yee present.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mr. Vazquez provided guidelines for teleconference Member participation. Henry D. Nanjo, Chief Counsel and Acting Chief of Board Proceedings, provided guidelines for teleconference invited speakers and public participation.

PROPERTY TAX MATTER: STATE ASSESSED PROPERTIES VALUE SETTING

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding the valuation of state-assessed properties.

Electric Generation Facilities

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

1105	Dynegy Oakland, LLC	3,430,000
1111	Long Beach Generation LLC	19,800,000
1115	GenOn California South LP - Ormond Beach	59,900,000
1117	GenOn California South LP - Ellwood	2,830,000
1126	Elk Hills Power, LLC	359,700,000
1127	High Desert Power Trust	99,400,000
1128	Delta Energy Center, LLC	140,000,000
1129	Gilroy Energy Center, LLC	24,800,000
1133	Metcalf Energy Center, LLC	163,100,000
1134	Otay Mesa Generating Company, LLC	237,400,000
1136	Blythe Energy, Inc.	127,400,000
1137	Sunrise Power Company, LLC	189,400,000
1141	Indigo Generation, LLC	22,300,000
1142	Larkspur Energy, LLC	18,000,000
1143	Los Esteros Critical Energy Facility, LLC	232,100,000
1151	Russell City Energy Company, LLC	381,400,000
1152	Panoche Energy Center, LLC	191,300,000
1154	Bicent (California) Malburg, LLC	55,400,000
1155	Orange Grove Energy, L.P.	48,000,000
1157	Marsh Landing LLC	415,800,000
1158	El Segundo Energy Center LLC	327,900,000
1159	Mariposa Energy, LLC	93,000,000

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1160	Sentinel Energy Center, LLC	476,300,000
1162	Walnut Creek Energy, LLC	348,800,000
1166	AES Alamos Energy, LLC	759,100,000
1167	AES Huntington Beach Energy, LLC	788,700,000
1168	Stanton Energy Reliability Center, LLC	111,600,000

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

1100	AES Alamos, LLC	7,870,000
1101	AES Redondo Beach, LLC	51,600,000
1102	AES Huntington Beach, LLC	3,050,000
1103	Dynergy Moss Landing, LLC	150,900,000
1112	CXA La Paloma, LLC	64,800,000
1122	MRP San Joaquin Energy, LLC - Hanford	15,100,000
1123	MRP San Joaquin Energy, LLC - Henrietta	18,900,000
1124	MRP San Joaquin Energy, LLC - Tracy	138,700,000
1131	Pastoria Energy Facility, LLC	297,000,000
1132	CCFC Sutter Energy, LLC	39,200,000
1145	Harbor Cogeneration Company, LLC	3,690,679
1153	Midway Peaking, LLC	40,500,000
1163	Carlsbad Energy Center LLC	600,100,000
1164	Pio Pico Energy Center, LLC	327,800,000
1165	Malaga Power, LLC	19,400,000

Energy Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

101	Golden State Water Company	1,001,200,000
103	Anza Electric Cooperative, Inc.	14,000,000
104	Central Valley Gas Storage LLC	28,600,000
119	Trans Bay Cable LLC	481,600,000
121	Gill Ranch Storage, LLC	17,900,000
125	Terra-Gen Dixie Valley, LLC	3,020,000
135	Pacific Gas and Electric Company	31,712,000,000
141	San Diego Gas & Electric Company	11,488,800,000
148	Southern California Edison Company	29,802,900,000
149	Southern California Gas Company	8,306,100,000
152	Southwest Gas Corporation	386,300,000
153	Transwestern Pipeline Company	620,000
156	DATC Path 15, LLC	88,900,000
160	Valley Electric Association, Inc.	262,000

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163	Liberty Utilities (Calpeco Electric), LLC	186,700,000
173	Surprise Valley Electrification Corp.	18,200,000
176	Plumas-Sierra Rural Electric Cooperative	72,600,000
180	North Baja Pipeline, LLC	68,900,000
187	Mojave Pipeline Company, LLC	47,600,000
189	Standard Pacific Gas Line, Inc.	39,400,000
190	Tuscarora Gas Transmission Company	66,500,000
191	Arizona Public Service Company	1,750,000
192	Alpine Natural Gas Operating Company No. One LLC	847,000
193	Arizona Electric Power Cooperative, Inc.	1,510,000
194	West Coast Gas Company, Inc.	527,000
195	Wild Goose Storage, LLC	106,800,000
196	Questar Southern Trails Pipeline Company	3,370,000
197	El Paso Natural Gas Company, LLC	38,800,000
198	Lodi Gas Storage, LLC	58,500,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed company as of January 1, 2020, be as follows:

161	Horizon West Transmission, LLC	60,830,000
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Pipeline Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

402	CALNEV Pipe Line LLC	96,400,000
407	Valero Refining Company - California	652,000
409	Torrance Valley Pipeline Company, LLC	242,100,000
410	Homestake Mining Company of California	40,000
412	Kings County Canal Company	972,000
414	Torrance Pipeline Company, LLC	11,400,000
428	CPN Pipeline Company	25,300,000
429	Chevron USA, Inc.	93,500,000
435	Natomas Central Mutual Water Company	131,000
461	SFPP, L.P.	480,700,000
462	Tesoro Refining and Marketing Company, LLC	939,000
467	Phillips 66 Company	412,000
468	Shell California Pipeline Company LLC	5,240,000
469	San Ardo Pipeline Company	9,530,000
475	Searles Valley Minerals Inc.	12,900,000
476	Chevron USA, Inc.	5,440,000
478	California Gas Gathering, Inc.	150,000
486	Pacific Pipeline System, LLC	34,200,000

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488	Plains West Coast Terminals, LLC	41,900,000
489	California Resources Production Corporation	5,830,000
490	Crimson California Pipeline, L.P.	81,500,000
491	SMF Pipeline	7,720,000
492	San Pablo Bay Pipeline Company LLC	65,100,000
493	Cardinal Pipeline, LP	2,080,000

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed company as of January 1, 2020, be as follows:

480	Phillips 66 Pipeline LLC	114,600,000
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Railroad Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

802	Central Oregon & Pacific Railroad	4,158,000
808	West Isle Line, Inc.	172,000
810	California Northern Railroad	33,550,000
812	Ventura County Railroad	6,006,000
813	Pacific Harbor Lines	16,400,000
815	Mendocino Railway	1,140,000
817	Tulare Valley Railroad	486,250
818	Central California Traction Company	10,483,000
822	Pacific Sun Railroad, LLC	1,330,000
826	Sacramento Valley Railroad, LLC	6,100,000
827	Northwestern Pacific Railroad Company	2,110,000
849	International Transportation Association LLC	4,180,000
850	Modesto & Empire Traction Company	48,800,000
857	Richmond Pacific Railroad Corporation	3,070,000
861	Quincy Railroad Company	213,000
865	San Diego & Imperial Valley Railroad Co. Inc.	3,421,000
869	Coast Belle Rail Corporation	1,140,000
878	Stockton Terminal and Eastern Railway	5,570,000
882	Trona Railway Company LLC	15,500,000
883	McCloud Railway Company	151,800
889	Yreka Railroad Company	471,900
894	Napa Valley Wine Train, LLC	36,500,000
896	Santa Cruz Big Trees & Pacific Railway Co.	2,130,000
897	San Joaquin Valley Railroad Company	14,630,000
898	Sierra Northern Railway	6,990,000
899	Arizona & California Railroad Company	7,843,000

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Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

805	Goose Lake Railway, LLC	237,000
824	St. Paul & Pacific Railroad, LLC	241,000
881	San Francisco Bay Railway, LLC	3,860,000

Interexchange Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

2014	Sprint Communications Company, L.P.	134,200,000
2099	Smart City Networks LP	6,160,000
2274	MCI Communications Services, Inc.	411,200,000
2310	AT&T Communications	541,200,000
2366	Value-Added Communications, Inc.	8,100
2372	MCI Metro Access Transmission Services, Corp	373,900,000
2376	Working Assets Funding Service, Inc.	354,000
2381	Mitel Cloud Services, Inc.	788,700
2416	NOS Communications, Inc.	341,000
2437	Dialink Corporation	17,380
2463	CenturyLink Communications LLC	873,000,000
2470	CBTS Technology Solutions, LLC	235,000
7503	Verizon Select Services, Inc.	8,000
7512	Frontier Communications of America, Inc.	45,200,000
7580	Securus Technologies, Inc.	1,460,000
7621	SES Americom Inc.	2,380,000
7638	Integrated Telemanagement Services, Inc.	4,900
7640	Cox California Telcom, LLC	43,400,000
7690	CCT Telecommunications, Inc.	163,000
7707	Consolidated Communications Enterprise Services, Inc.	70,500,000
7732	NTT America, Inc.	15,100,000
7757	U.S. TelePacific Corp.	130,600,000
7758	BT Americas Inc.	4,470,000
7766	KDDI America, Inc.	6,730,000
7778	Zayo Group, LLC	468,000,000
7781	KT America, Inc.	9,700
7792	Point To Point, Inc.	700,000
7800	Earthlink Business, LLC	811,000
7811	Public Communications Services, Inc.	53,100
7814	PAETEC Communications, Inc.	2,920,000
7824	Audeamus	9,262,000
7832	Astound Broadband LLC	66,000,000

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7845	San Carlos Telecom, Inc.	25,000
7852	Telstra Incorporated	6,920,000
7866	Claro Enterprise Solutions, LLC	1,970,000
7871	Verizon Online LLC	38,100
7894	Ponderosa Cablevision	1,740,000
7902	ANPI Business, LLC	15,900
7913	VCOM Solutions, Inc.	207,900
7914	McLeodUSA Telecommunications Services, Inc.	7,750,000
7916	Peak Communications, Inc.	4,510
7948	Comsat, Inc.	2,160,000
7953	Openpop.com, Inc.	10,800
7955	Enhanced Communications Network, Inc.	18,500
7956	Telespan Communications, LLC	639,000
7959	Airespring, Inc.	1,250,000
7960	CallTower, Inc.	430,100
7985	inContact, Inc.	3,380,000
7988	Global Tel*Link Corporation	10,900,000
7990	ComNet(USA) LLC	44,000
7994	Utility Telecom Group, LLC	2,200,000
7997	Edison Carrier Solutions	122,000,000
7998	Norcast Communications Corporation	227,000
7999	Purple Communications Inc.	4,410,000
8002	Neutral Tandem - California, LLC	3,190,000
8004	Greenfield Communications, Inc.	80,100
8005	Vodafone US Inc.	2,790,000
8010	A+ Wireless, Inc.	11,880
8015	China Telecom (Americas) Corporation	22,400,000
8027	Blue Casa LLC	95,200
8029	IPC Network Services, Inc.	112,000
8031	Backbone Communications, Inc.	30,300
8035	Access One, Inc.	15,000
8042	Paxio, Inc.	5,630,000
8046	West Telecom Services Holdings LLC	104,000
8048	Bright House Networks Information Services (California), LLC	4,600
8049	Fusion Communications, LLC.	793,000
8051	Inteltrace, Inc.	149,000
8061	Spectrum Advanced Services, LLC	57,500,000
8063	Time Warner Cable Information Services (California), LLC	124,600,000
8071	Verizon Long Distance LLC	44,400
8079	Cal-Ore Communications, Inc.	4,488,000
8081	Sonic Telecom, LLC	71,400,000
8086	ANPI, LLC	12,700
8089	Conterra Ultra Broadband LLC	18,100,000
8090	Telecommunication Systems, Inc.	651,000
8091	Roadway Communications, Inc.	9,900

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8093	Extenet Systems (California) LLC	227,300,000
8099	Race Telecommunications, Inc.	56,100,000
8101	FastBlue Communications, Inc.	45,430
8106	Raw Bandwidth Telecom, Inc.	60,300
8109	Peerless Network of California, LLC	572,000
8112	Mosaic Networx, LLC	12,500
8115	&TV Communications, Inc.	82,500
8116	PC Landing Corp.	9,080,000
8118	IntelPeer Cloud Communications, LLC	53,200
8120	TELUS Communications (U.S.) Inc.	215,000
8122	Bandwidth.com CLEC, LLC	1,760,000
8124	Impact Telecom LLC	121,000
8126	Broadview Networks, Inc.	15,000
8128	Talton Communications, Inc.	23,100
8129	Wide Voice, LLC	37,700
8136	Plumas Sierra Telecommunications	15,400,000
8137	SnowCrest Telephone, Inc.	106,700
8139	California Broadband Cooperative, Inc.	16,800,000
8141	CENIC Broadband Initiatives LLC	20,000
8142	Dsi-Iti, LLC	17,400
8148	Digital West Networks, Inc.	6,060,000
8151	CVIN LLC	70,300,000
8152	Broadband Dynamics, LLC	7,100
8153	Advanced Technology Distributors, Inc.	71,100
8155	Time Warner Cable Business LLC	4,330,000
8156	Medallion Telecom Inc.	4,400
8158	RCLEC, Inc.	525,000
8160	Vodex Communications Corporation	6,100
8161	Public Interest Telecom of California	156,000
8164	NetFortris Acquisition Co., Inc.	1,520,000
8167	Inyo Networks, Inc.	2,670,000
8169	Crown Castle Fiber, LLC	748,100,000
8171	LIT San Leandro, LLC	22,600
8172	Cebridge Telecom CA LLC	269,000
8174	ACN Communication Services, LLC	4,500
8175	Granite Telecommunications, LLC	900,000
8176	Pay Tel Communications, Inc.	29,040
8178	Onvoy, LLC	46,400
8180	Karuk Tribe	113,000
8181	Five9, Inc.	10,200,000
8182	Ultimate Internet Access, Inc.	2,618,000
8184	Digital Transportation Corp.	15,500
8185	Webpass Telecommunications, LLC	1,790,000
8187	Fusion, LLC	108,000
8188	LightSpeed Networks, Inc.	1,529,000

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8189	OACYS Technology	1,500,000
8190	Sage Communications, Inc.	11,100
8191	Windstream KDL, Inc.	1,090,000
8193	Univoip, Inc.	744,000
8194	IT Management Corporation	93,400
8195	Anza Electric Cooperative, Inc.	10,300,000
8198	IFN.com, Inc.	148,000
8199	Fireline Network Solutions, Inc.	901,000
8200	Magna5 LLC	120,000
8202	California Internet, L.P.	9,020,000
8203	Tekify Fiber, LLC	616,000
8204	Velocity The Greatest Phone Company Ever, Inc.	97,600
8206	Mobilitie Management, LLC	79,420
8207	Call One, Inc	5,600
8208	Atherton Fiber, LLC	4,420,000
8209	Sun Microwave, Inc.	132,000
8212	Ridge Communications, Inc.	214,500

Action: Upon motion of Ms. Yee, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

7516	Cybernet Communications Inc.	283,750
7699	Legacy Long Distance International, Inc.	491,700
7769	Airnex Communications, Inc.	8,140
7791	O1 Communications, Inc.	154,000
7934	Telecom House Inc.	154,000
8023	One Phone, Inc.	21,450
8057	Vertex Telecom, Inc.	1,100,000
8068	North County Communications Corp	153,750
8074	Silv Communication, Inc.	60,375
8076	OPEX Communications, Inc.	38,280
8082	WTI Communications, Inc.	48,840
8094	Affiniti, LLC.	447,700
8113	GoDaddy.com	7,502,000
8131	Pacific Lightwave, Inc.	160,600
8133	Bestel USA, Inc.	32,230
8143	GTT Americas, LLC	6,853,000
8144	GC Pivotal, LLC	8,096,000
8146	Splice Communications, Inc	4,290
8154	Network Innovations, Inc.	181,500
8162	GetGo Communications LLC	187,000
8197	Modus, LLC	127,600
8211	Synergem Technologies, Inc.	34,100
8213	Silica Networks, LLC	4,700,000

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8214	LCB Communications, LLC	567,600
8215	BullsEye Telecom, Inc.	114,000
8217	Netly, LLC	876,000
8218	Intermountain Infrastructure Group, LLC	3,680,000
8219	Jive Communications, Inc.	104,000

Wireless Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

2532	Los Angeles SMSA Ltd., Partnership	1,268,400,000
2552	Fresno MSA Limited Partnership	131,100,000
2559	Cellco Partnership	1,685,300,000
2602	Digital Communications Network, Inc.	2,900
2606	AT&T Mobility LLC	2,920,600,000
2669	California RSA #4 Partnership	21,800,000
2671	California Rural Service Area #1, Inc.	26,700,000
2681	Everything Wireless, LLC	77,400
2720	Sprint Spectrum LP	1,237,400,000
2748	T-Mobile West, LLC	1,774,800,000
2760	Fisher Wireless Services, Inc.	1,200,000
2772	Globalstar USA, LLC	1,120,000
2780	i-wireless, LLC	2,300
2784	Greatcall, Inc.	15,500,000
2790	UVNV, Inc.	1,580,000
2793	Bandwidth.com, Inc.	2,100
2801	Google North America Inc.	1,830,000
2803	Alliant Technologies, LLC	6,270
2804	Comcast OTR1, LLC	154,000
2805	Gen Mobile, Inc	5,100
2807	dba thinQ Communications, Inc.	6,589,000
2808	ATC Outdoor DAS, LLC	1,160,000
3002	American Messaging Services, LLC	392,000
3039	Fresno Mobile Radio, Inc.	179,000
3430	Spok, Inc.	947,000

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

2658	Intouch America, Inc.	24,970
2783	Flat West Wireless, LLC	96,580
2802	zoomMediaplus, Inc.	11,000
2806	STS Media, Inc.	17,270

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Local Exchange Telephone Companies

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Yee voting yes, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

201	Frontier California, Inc.	1,946,000,000
202	CenturyTel of Eastern Oregon, Inc.	27,700
203	Frontier Communications of the Southwest, Inc.	7,440,000
205	The Ponderosa Telephone Company	35,200,000
209	Pinnacles Telephone Co.	1,110,000
210	Calaveras Telephone Company	10,500,000
228	Ducor Telephone Company	4,230,000
235	Foresthill Telephone Co.	16,500,000
239	Hornitos Telephone Company	1,640,000
240	Happy Valley Telephone Company	1,980,000
246	Kerman Telephone Co.	27,610,000
279	Pacific Bell Telephone Company	4,600,300,000
284	Citizens Telecommunications Company of California, Inc.	47,700,000
286	Sierra Telephone Company, Inc.	62,300,000
294	Consolidated Communications of California Company	110,500,000
301	The Siskiyou Telephone Company	68,700,000
327	Volcano Telephone Company	31,900,000
328	Cal-Ore Telephone Co.	7,600,000
330	Winterhaven Telephone Company	1,440,000

Energy Companies (Continued)

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Yee voting yes, Mr. Gaines not participating, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

106	PacifiCorp	222,000,000
146	Sierra Pacific Power Company	79,900,000
188	Kern River Gas Transmission Company	149,300,000

Railroad Companies (Continued)

Action: Upon motion of Ms. Yee, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Ms. Cohen and Ms. Yee voting yes, Mr. Gaines not participating, the Board ordered that the market value (including penalty, if applicable) to be used in the assessment of unitary property of the following listed companies as of January 1, 2020, be as follows:

804	BNSF Railway Company	2,625,900,000
843	Union Pacific Railroad Company	3,291,700,000

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SPECIAL PRESENTATION

Presentation of Retirement Resolution to Dave Titus, Chief Deputy to Board Member Ted Gaines, First Equalization District

On behalf of the Board, Mr. Gaines made introductory remarks regarding a retirement resolution to Dave Titus, Chief Deputy to Board Member Ted Gaines, First Equalization District, extending the Board's sincere and grateful appreciation for his dedicated service to the State Board of Equalization and to the State of California ([Exhibit 5.16](#)).

Ms. Yee left the teleconference and Ms. Stowers entered on behalf of Ms. Yee in accordance with Government Code section 7.9.

Members made complimentary remarks and provided their individual congratulations to Dave and to his family.

Exhibits to these minutes are incorporated by reference.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Gaines, seconded by Ms. Stowers and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Adopt the following resolution, extending its sincere and grateful appreciation to the retiree for his dedicated service to the State Board of Equalization and to the State of California, their congratulations on the retiree's well-earned retirement, and best wishes to him and his family for continued success, happiness and good health in the years to come (see [Exhibit 5.16](#)).

David (Dave) W. Titus, Chief Deputy to Board Member Ted Gaines, First Equalization District

With respect to the Administrative Matters, Consent Agenda, upon motion of Ms. Stowers, seconded by Mr. Vazquez and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Approve the Board Meeting Minutes of April 21, 2020.

With respect to the Administrative Matters, Consent Agenda, Mr. Vazquez moved to adopt property tax forms as recommended by staff. The motion was seconded by Ms. Cohen, but no vote was taken.

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Patricia Lumsden, Chief, County-Assessed Properties Division, Property Tax Department, made introductory remarks regarding staff's request to adopt property tax forms ([Exhibit 5.17](#)).

Speaker: Honorable Don H. Gaekle, President, California Assessors' Association and Stanislaus County Assessor

With respect to the Administrative Matters, Consent Agenda, upon motion of Ms. Cohen, seconded by Ms. Stowers and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Defer consideration of Property Tax Form BOE-265, *Cemetery Exemption Claim*, to later in the day, and adopt all remaining property tax forms as recommended by staff.

Executive Director's Report

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues and introduced Lisa Renati, Chief Deputy Director ([Exhibit 5.18](#)).

Brenda Fleming, Executive Director, provided a report on time extension to Alpine, Colusa, Contra Costa, El Dorado, Humboldt, Kern, Lassen, Los Angeles, Mariposa, Nevada, Placer, Plumas, Sacramento, San Bernardino, Sonoma, and Yuba Counties to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code section 155 ([Exhibit 5.19](#)).

Brenda Fleming, Executive Director, provided a report on time extension for official acts of the San Bernardino County Assessment Appeals Board and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 ([Exhibit 5.20](#)).

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities and departmental issues; and, congratulated Patricia Lumsden, Chief, County-Assessed Properties Division, Property Tax Department, and Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, on their respective promotions.

Administrative Matters, Consent (Continued)

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Schaefer, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board made the following order:

Action: Adopt Property Tax Form BOE-265, *Cemetery Exemption Claim*, as recommended by staff (see [Exhibit 5.17](#)).

Wednesday, May 27, 2020

Property Tax Deputy Director's Report (Continued)

David Yeung, Deputy Director, Property Tax Department, presented staff's request for approval of proposed revisions to the Assessment Appeals Manual and a newly created *Request for Information* form ([Exhibit 5.21](#)).

The Board recessed at 11:38 a.m. and reconvened at 11:42 a.m. with Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers present.

Speaker: Honorable Charles W. Leonhardt, Plumas County Assessor

Action: Upon motion of Ms. Stowers, seconded by Mr. Gaines and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board approved Alternative 1 of Issue Paper 20-001 as recommended by staff.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, made introductory remarks regarding staff's recommendation for the 4-R Act Equalization Ratio for fiscal year 2020-21 to ensure that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property ([Exhibit 5.22](#)).

Action: Upon motion of Mr. Gaines, seconded by Mr. Schaefer and unanimously carried, Mr. Vazquez, Mr. Schaefer, Mr. Gaines, Ms. Cohen and Ms. Stowers voting yes, the Board set the 4-R Act Equalization Ratio at 59.79 percent for the 2020-21 roll as recommended by staff.

Legislative, Research & Statistics Division Chief's Report

Mark Durham, Chief, Legislative, Research & Statistics Division, provided an update on legislative bills impacting the BOE, both administrative and program related ([Exhibit 5.23](#)).

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on actions taken in response to presenters at the August 2019 Taxpayers' Bill of Rights Hearing.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward, but there were none on the teleconference.

CLOSING

The Board adjourned at 12:20 p.m. in memory of those whose lives were lost to the COVID-19 pandemic and to their families and loved ones.

The foregoing minutes are adopted by the Board on July 22, 2020.