



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

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First District, Sacramento

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MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
June 23, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 6/17/2020 5:00 PM)

Tuesday, June 23, 2020, 10:00 a.m.

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, this Board Meeting will occur remotely, with no physical Board Meeting location. Board Members will attend remotely. The public will be able to call in to hear the meeting telephonically or view the live webcast.

If you would like to listen by teleconference, dial 877-226-8215, and when prompted, enter the conference access number: 1988904#.

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 MeetingInfo@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-062320.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
- D. Tax Program Nonappearance Matters – Consent
- E. Tax Program Nonappearance Matters – Adjudicatory
- F. Other Tax Program Nonappearance Matters

Chief Counsel Matters

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

G. Rulemaking

1. [Proposed Amendments to Property Tax Rule 202 +.....](#) Mr. Lin

Staff requests authorization to publish proposed amendments to Property Tax Rule 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators*, to certify emergency Rule 202, which establishes a new allocation formula and the "lead county" system, and requires an audit and the issue of "California Standard Flight Times."

2. [Proposed Amendments to Property Tax Rule 462.500 +.....](#) Ms. Yim

Staff requests authorization to publish proposed amendments to Property Tax Rule 462.500, *Change in Ownership of Real Property Acquired to Replace Property Taken by Governmental Action or Eminent Domain Proceedings*, to conform to amended Revenue and Taxation Code section 68, specifying that for filings made after the four-year deadline, the adjusted base year value transfer will be limited to the year filed and the last four fiscal years.

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
There are no items for this matter.

K. Other Administrative Matters

1. Executive Director's Report Ms. 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 Lake and San Benito Counties to complete and submit 2020 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
 - c. [Extension of Time for Official Acts +](#)
Report on time extension for official acts for the Assessment Appeals Board of Los Angeles, Riverside, and San Luis Obispo Counties and duties designated to the Clerk of the Board, pursuant to Revenue and Taxation Code section 155 and Property Tax Rule 1051.
2. Chief Counsel's Report Mr. Nanjo
 - a. [Legal Workload Update +](#)
General discussion on workload of the Legal Department and Board Proceedings.
3. Property Tax Deputy Director's Report Mr. Yeung
 - a. Operational Updates
Report on the status of pending and upcoming projects activities and departmental issues.
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.

5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. Taxpayers' Rights Advocate Office Update
Update on activities of the Taxpayers' Rights Advocate Office.
6. 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. New Matters
There are no items for these matters.
2. Board Member Initiatives
 - a. [Board Member Strategic Planning Session +](#)..... Mr. Vazquez
Discussion of the Board Member Strategic Planning Session summary report and next steps.
 - b. [Board Workforce Planning Workgroup +](#)..... Mr. Vazquez
Update on scheduled workgroup kickoff meeting.
No board action requested.

- M. Public Policy Hearings
There are no items for these matters.

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 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.



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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.

06/16/20 | G2 | Proposed Amendments to Property Tax Rule 462.500 | Material Added

06/17/20 | L2a | Board Member Strategic Planning Session | Material Added

06/17/20 | L2b | Board Workforce Planning Workgroup | Material Added