



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 274-3540 • FAX (916) 285-0127
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN
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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
October 20-21, 2020
NOTICE AND AGENDA
Meeting Agenda (as of 10/19/2020, 5:30 PM)

Tuesday, October 20, 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 1-844-721-7239, and when prompted enter the conference access number: 2502173#.

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 www.boe.ca.gov/meetings/info-102020.htm 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-102020.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. [Proposed Amendments to Property Tax Rule 202 +](#)..... Mr. Lin

Public hearing regarding 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."

D. Tax Program Nonappearance Matters – Consent

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

- 1. Special Taxes Matters
There are no items for this matter.
- 2. Property Tax Matters Mr. McCool
 - Petitions for Penalty Abatement on Unitary Value
 - a. Trans Bay Cable LLC (0119), 1064085 'CF'
 - b. Horizon West Transmission, LLC (0161), 1064091 'CF'
 - c. China Unicom (Americas) Operations, Ltd. (2807), 1064119 'CF'
 - d. GoDaddy.com, LLC (8113), 1064084 'CF'
 - e. LCB Communications, LLC (8214), 1064086 'CF'
- 3. Legal Appeals Property Tax Matters
There are no items for this matter.

E. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

There are no items for this matter.

1. Special Tax Matters
2. Property Tax Matters
3. Legal Appeals Property Tax Matters..... Ms. Garrett
 - Petitions for Reassessment and Penalty Abatement on Audit Escaped Assessments
 - a. U.S. TelePacific dba TPx Communications (7757), 1064083, 1064104, 1064105, 1064106 'CF'

F. Other Tax Program Nonappearance Matters

There are no items for this matter.

Chief Counsel Matters

There are no items for the following:

- G. Rulemaking
- H. Property and Special Taxes

I. Other Chief Counsel Matters

This matter is scheduled for Wednesday, October 21, 2020.

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
 - [August 18-19, 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. Operational Priorities & Projects Ms. Renati
Report on the status of operational priorities and agency projects.

2. Chief Counsel Report.....Mr. Nanjo
 - a. 2020 Property Tax Appeals Report
Brief report on the general status of the 2020 State Assessed Property Tax Division appeals.
3. Property Tax Deputy Director's ReportMr. 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.

There are no items for the following:

- L. Board Member Requested Matters
- M. Public Policy Hearings

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.

AA. Annual Board Meeting with County Assessors..... Mr. Vazquez

1. Greetings and Introductory Remarks by each Board Member
2. County Assessors Address Conferees— Recap of 2020 and Priorities for 2021

Speakers: Hon. Don Gaekle, President, California Assessor's Association (CAA); and Stanislaus County Assessor
Hon. Ernest J. Dronenburg, Jr., President-Elect, CAA;
and San Diego County Assessor-Recorder-Clerk

Recess - The meeting will reconvene on Wednesday, October 21, 2020, at 10:00 a.m.

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) 274-3540 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) 274-3547, 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.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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10:00 a.m. Board Meeting Reconvenes*

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BB. COVID-19 County Boards of Equalization / Assessment Appeals Boards Collaborative Workgroup: Consensus Guidance/Letters to Assessor

- 1. [AAB Remote Hearings: Consensus Guidance +](#) Mr. Vazquez / Ms. Cohen

Update on the Impact of COVID-19 on Property Tax Administration: County Boards of Equalization / Assessment Appeals Boards Remote Hearings, and presentation of the Workgroup’s findings and recommendations for discussion and possible Board action on consensus guidance on procedural and due process issues in remote hearings, the submission of evidence, technical steps to ensure audio/visual continuity and equal access, the protection of the rights of all parties, and the potential issuance of a Letter to Assessor.

CC. Workforce Planning Workgroup Stakeholder Meeting

- 1. [Workgroup’s Findings and Recommendations +](#) Mr. Vazquez

Presentation of the Workforce Planning Workgroup’s findings and recommendations for discussion and possible action.

Chief Counsel Matters

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

I. Other Chief Counsel Matters

1. Board Governance, Part 2 +Mr. Nanjo

Proposed amendments of the Board Members' Governance Policy, Mission Statement, and commitment to strong governance, based on last month's annual review.

Adjourn

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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.

10/12/20 | BB1 | AAB Remote Hearings: Consensus Guidance | Material Added

10/13/20 | J1 | Approval of Board Meeting Minutes: August 18-19, 2020 | Material Added

10/16/20 | I1 | Board Governance, Part 2 | Material Added

10/16/20 | J1 | Approval of Board Meeting Minutes: August 18-19, 2020 | Material Revised

10/19/20 | I1 | Board Governance, Part 2 | Additional Material Added