



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
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
February 23-24, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 2/24/2021 9:30 AM)

Tuesday, February 23, 2021, 10:00 a.m.

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. The BOE strongly encourages virtual participation from any interested party.

If you would like to listen or make public comment by Toll-Free teleconference, dial **1-877-226-8152**, and when prompted enter the conference access number:

Tuesday, February 23, 2021, 4502428#

Wednesday, February 24, 2021, 2035120#

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

We encourage the public to provide written testimony before the meeting begins. Additionally, we will provide instructions for oral public comment throughout the duration of the teleconference meeting.

If you would like to submit a public comment on an agenda item, please visit our additional information webpage for this meeting www.boe.ca.gov/meetings/info-022321.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.

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 Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values Mr. McCool
 - a. State assesseees' and/or representatives' presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2021-22 property values of California public utilities, railroads, and pipelines.
 - b. Private railroad car assesseees' and/or representatives' presentations on factors and procedures affecting Fiscal Year 2021-22 taxable values of private railroad cars.

- D. Tax Program Nonappearance Matters – Consent
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 the following:

- 1. Special Tax Matters
- 2. Property Tax Matters
- 3. Legal Appeals Property Tax Matters..... Ms. Garrett
 - Section 40 Matters
 - a. [Lodi Gas Storage LLC \(0198\), 1064098; and, Wild Goose Storage, LLC \(0195\), 1064099 +](#)
 - b. [Southern California Edison Company \(0148\), 1064117 +](#)

F. Other Tax Program Nonappearance Matters(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Property Tax Matters Mr. McCool
 - Audit
 - a. AT&T Mobility LLC (2606) 'CF'
 - b. Anza Electric Cooperative, Inc., dba ConnectAnza (8195) 'CF'

Chief Counsel Matters

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

G. Rulemaking (Rescheduled to February 24, 2021)**H. Property and Special Taxes** Ms. Garrett
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- Board Consideration of Findings and Decision
 1. [GATX Corporation \(0503\), 1064217 +](#)

- I. Other Chief Counsel Matters
There are no items for this matter.

Administrative Session

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

J. Administrative Consent Agenda Ms. Taylor
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Approval of Board Meeting Minutes
 - [January 14-15, 2021 +](#)

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. Board Workgroup Structure
Report out on options for establishing Board workgroups, with associated guidelines and procedures, for Board

Members to engage in significant policy discussions without requiring the full use of agency resources needed for regularly scheduled Board meetings.

c. Establishing a BOE Advisory Group

Report out on the value and feasibility of establishing a BOE Advisory Group to provide insight to the Executive Director and the Board from an external stakeholder perspective on the various programs and operations of the agency.

d. Operational Priorities & Projects

(Rescheduled to February 24, 2021) Ms. Renati

2. Chief Counsel Report

There are no items for these matters.

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.

b. Revenue and Taxation Code Section 401.10

Overview of proposed legislation to extend sunset date for Revenue and Taxation Code Section 401.10.

4. [Legislative, Research & Statistics Division Chief's Report+](#) Ms. Renati

a. Update on Legislative Issues

Update on legislative bills impacting the BOE, both administrative and program related.

b. Proposed Legislation related to the Implementation of Proposition 19 +

(Rescheduled to February 24, 2021) Ms. Fleming

c. Proposed Legislation related to Revenue and Taxation

Code Section 401.10 Ms. Renati

Proposed legislation to extend sunset date for Revenue and Taxation Code Section 401.10, relating to valuation of intercounty pipeline rights-of-way for property tax purposes.

5. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson
 - a. **Taxpayers' Rights Advocate's Annual Report +**
Presentation of the 2019-20 Taxpayers' Rights Advocate's Annual Report highlighting the office's accomplishments, involvement in projects, current issues, and examples of cases illustrating services provided.
6. Other Administrative Matters
There are no items for this matter.
- L. Board Member Requested Matters
There are no items for these matters.
- M. Public Policy Hearings (Rescheduled to February 24, 2021)**
- 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.

Recess - The meeting will reconvene on Wednesday, February 24, 2021, at 10:00 a.m. for any items not concluded.

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.

Catherine P. Taylor, Chief
Board Proceedings and
Support Services 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.
- ++ 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.



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
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
February 23-24, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 2/24/2021 9:30 AM)

Wednesday, February 24, 2021, 10:00 a.m.

10:00 a.m. Board Meeting Reconvenes*

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.

Chief Counsel Matters (Continued)

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

G. Rulemaking (Rescheduled from February 23, 2021)

- 1. Guidance and Rulemaking.....Mr. Yeung/Mr. Moon
Overview of the plan to develop guidance and rulemaking.
a. Proposed Property Tax Rule 462.520 Mr. Moon
Proposed adoption and authorization for publication of new Property Tax Rule 462.520, Exclusion from Change in Ownership – Intergenerational Transfers, as an emergency regulation, to implement Proposition 19.
If legislation authorizing the adoption of emergency regulations is not enacted, Item G1b will be presented in place of Item G1a.
b. Regular Rulemaking Process for Proposition 19-related Rules Mr. Moon
Report on the regular rulemaking process to implement and administer Proposition 19's intergenerational transfer exclusion and base year value transfer exclusion provisions.

Administrative Session (Continued)

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

K. Other Administrative Matters

1. Executive Director's Report (Continued).....Ms. Fleming
 - d. Operational Priorities & Projects
(Rescheduled from February 23, 2021)..... Ms. Renati
Report on the status of operational priorities and agency projects including requesting board authorization for further actions related to legislative developments.
 - (1) Proposition 19 Implementation
 - Overview of the Implementation and Action Plan Ms. Renati
 - Report on the Property Tax Department's Implementation Actions, Including Updates on Guidance Mr. Yeung/Ms. Lumsden
 - Report on the Legal Department's Implementation Actions, Including Updates on RulemakingMr. Nanjo/Mr. Moon
 - Report on the Communications' Office Implementation Actions Mr. Kim
 - Report on the Taxpayers' Rights Advocate' Office Implementation Actions.....Ms. Thompson
 - Report on Education and Outreach Implementation ActionsMs. Thompson
4. [Legislative, Research & Statistics Division Chief's Report+](#)
(Continued)..... Ms. Renati
 - b. [Proposed Legislation related to the Implementation of Proposition 19 +](#)
(Rescheduled from February 24, 2021).....Ms. Fleming
Update on legislative actions associated with the implementation of Proposition 19

M. Public Policy Hearings (Rescheduled from February 23, 2021)

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

1. Proposition 19 Implementation Mr. Vazquez

Discussion on the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*.

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) 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.

Catherine P. Taylor, Chief
Board Proceedings and
Support Services 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.
- ++ 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.



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
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
February 23-24, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 2/24/2021 9:30 AM)

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.

02/22/21 | K4 | Legislative, Research & Statistics Division Chief's Report | Material Added

02/23/21 | K5 | Taxpayers' Rights Advocate's Annual Report | Material Added

02/24/21 | G | Rulemaking | Rescheduled to February 24, 2021

02/24/21 | K1d | Operational Priorities & Projects | Rescheduled to February 24, 2021

02/24/21 | K4b | Proposed Legislation related to the Implementation of Proposition 19 | Material Added and Rescheduled to February 24, 2021

02/24/21 | M | Public Policy Hearings | Rescheduled to February 24, 2021