



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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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
April 27, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 4/23/2021 2:00 PM)

Tuesday, April 27, 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: **5512198#**.

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 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:

www.boe.ca.gov/meetings/info-042721.htm.

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 matters:

- 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. McCool

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

There are no items for the following matters:

- 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. McCool
 - Audit
 - a. Google North America Inc., dba Project Fi by Google (2801) 'CF'

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 Property Tax Rule 462.520 +](#)..... Mr. Moon

Staff requests authorization to publish Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, to implement and make specific provisions of section 2.1 of Article XIII A of the California Constitution.

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

- 1. Approval of Board Meeting Minutes
 - [March 23, 2021 +](#)

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 El Dorado and Trinity Counties to complete and submit 2021 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

c. Operational Priorities & Projects..... Ms. Renati

Report on the status of operational priorities and agency projects including requesting board authorization for further actions related to legislative developments.

(1) Report on the status of operational priorities and agency projects.

(2) [Proposition 19 Implementation Project +](#)..... Ms. Renati

i. Update on the Implementation and Action Plan..... Ms. Renati

ii. Update on the Property Tax Department's Implementation Actions, Including Updates on Guidance

Mr. Yeung/
Ms. Lumsden

- iii. Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking.....Mr. Nanjo/
Mr. Moon
 - iv. Update on the Communications Department's Implementation ActionsMr. Kim
 - v. Update on the Taxpayers' Rights Advocate Office's Implementation Actions.....Ms. Thompson
 - vi. Update on Education and Outreach Implementation ActionsMs. Thompson
- 2. Chief Counsel's Report.....Mr. Nanjo
 - a. Legal Workload Quarterly Report
 - General discussion on the Legal Department's workload over the last three months.
- 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..... Ms. Renati
 - a. [Update on Legislative Issues +](#)
 - Update on administrative and program related legislative bills impacting the BOE.
 - b. Update on legislation related to the Implementation of Proposition 19Ms. Fleming
 - Update on legislative actions associated with the implementation of Proposition 19.
- 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

- a. [COVID-19 Impact on Deadlines for Base Year Transfers and Other Property Tax Deadlines +](#) Ms. Cohen

Discussion and possible Board action directing the Executive Director to provide the Board recommendations on addressing the impact of the COVID-19 pandemic on taxpayers who have not been able to complete residential property base year transfers within the Constitutionally required periods, and options to address the impact of the COVID-19 pandemic on taxpayers who face other property tax deadlines.

- b. [Policy Development Opportunities for Assisting with Affordable Housing Efforts +](#) Mr. Vazquez

Discussion and possible Board action to consider conducting a future public policy hearing regarding current and proposed affordable housing efforts, including but not limited to statutory changes and affordable housing advocate initiatives to increase affordable housing in the state and for our development of policies to support and assist in these efforts.

2. Board Member Initiatives

There are no items for these matters.

M. Public Policy Hearings

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

1. Proposition 19 Implementation

There are no planned staff reports or external speakers for this item. Persons who wish to address the Board may do so under this item on the agenda.

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.

Announcement of Closed SessionMs. Taylor

O. Closed Session

1. Pending litigation: *La Paloma Generating Company v. California Board of Equalization, Kern County, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).
2. Pending Litigation: *Verizon California, Inc. v. California State Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case Nos. 34-2011-00116029-CU-MC-GDS, 34-2014-00171512-CU-MC-GDS, 34-2015-00175631-CU-MC-GDS, 34-2015-00175627-CU-MC-GDS, 34-2015-00175621-CU-MC-GDS, 34-2015-00175609-CU-MC-GDS, 34-2013-00138191-CU-MC-GDS, 34-2014-00157245-CU-MC-GDS (Gov. Code, § 11126(e)).
3. Pending Litigation: *Michael D. Myers v. State Board of Equalization, et al.*, Court of Appeal, 2nd Appellate District, Consolidated Case No. B307981, On Appeal from Sacramento County Superior Court Case Nos. BS143436, Related Cases BS158655, BS157999, BC324947, BC655980 (Gov. Code, § 11126(e)).
4. Pending Litigation: *AT&T Mobility LLC, et al., v. County of Riverside, et al.*, Riverside County Superior Court, Case No. RIC 1905814 (Gov. Code, § 11126(e)).
5. Pending Litigation: *AT&T Mobility LLC, et al., v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case No. 20CV363802 (Gov. Code, § 11126(e)).
6. Pending Litigation: *Sprint Communications Company, L.P. v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case No. 20CV363804 (Gov. Code, § 11126(e)).
7. Pending Litigation: *T-Mobile West LLC v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case No. 20CV363806 (Gov. Code, § 11126(e)).
8. Pending Litigation: *AT&T Mobility LLC, et al., v. County of San Diego, et al.*, San Diego County Superior Court, Case No. 37-2019-00065146-CU-MC-CTL (Gov. Code, § 11126(e)).
9. Pending Litigation: *David W. Swanson, et al., v. Franchise Tax Board and State Board of Equalization*, San Diego County Superior Court, Case No. 37-2019-00030244-CU-MC-NC (Gov. Code, § 11126(e)).

Announcement of Open Session.....Ms. Taylor

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 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.



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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.

04/19/21 | G1 | Proposed Property Tax Rule 462.520 | Material Added

04/23/21 | G1 | Proposed Property Tax Rule 462.520 | Material Revised

04/23/21 | K4a | Update on Legislative Issues | Material Added