



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
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First District, Sacramento

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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

STATE BOARD OF EQUALIZATION MEETING
Teleconference
May 25, 2021
NOTICE AND AGENDA
Meeting Agenda (as of 5/25/2021 8:30 AM)

Tuesday, May 25, 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 **1-844-291-4185**, and when prompted enter the conference access number: **5221716#**.

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-052521.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](#).

AA. State-Assessed Properties Value Setting

[Property Tax Matter ‘CF’ +](#) Mr. McCool

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

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 Property Tax Rule 462.540 +](#) Mr. Moon

Staff requests authorization to publish Property Tax Rule 462.540, *Change in Ownership – Base Year Value 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
 - [April 27, 2021 +](#)
2. [Adoption of Property Tax Forms +](#)
 - BOE-19-B *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*
 - BOE-19-C *Certification of Value by Assessor for Base Year Value Transfer*
 - BOE-19-D *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons*
 - BOE-19-DC *Certificate of Disability*
 - BOE-19-G *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*
 - BOE-19-P *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*
 - BOE-19-V *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster*
 - BOE-60-AH *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
 - BOE-60-NR *Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling Under Revenue & Taxation Code Section 69.5 (Propositions 60/90/110)*
 - BOE-64 *Claim for Seismic Safety Construction Exclusion from Assessment*
 - BOE-68 *Claim for Base Year Value Transfer – Acquisition by Public Entity*
 - BOE-267 *Claim for Welfare Exemption (First Filing)*
 - BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*

BOE-267-H	<i>Welfare Exemption Supplemental Affidavit, Housing – Elderly or Handicapped Families</i>
BOE-267-L	<i>Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households</i>
BOE-267-L1	<i>Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership</i>
BOE-267-L2	<i>Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data</i>
BOE-267-L3	<i>Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)</i>
BOE-267-R	<i>Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters</i>
BOE-441d	<i>Request for Information</i>
BOE-502-A	<i>Preliminary Change of Ownership Report</i>
BOE-502-AH	<i>Change of Ownership Statement</i>
BOE-502-D	<i>Change in Ownership Statement Death of Real Property Owner</i>
BOE-576-E	<i>Affidavit for 4 Percent Assessment of Certain Vessels</i>

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 the Counties of Colusa, Los Angeles, Mariposa, and Yuba 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

(2) Proposition 19 Implementation Project +..... Ms. Renati

- Update on the Implementation and Action Plan..... Ms. Renati
- Update on the Property Tax Department's Implementation Actions, Including Updates on Guidance Mr. Yeung/
Ms. Lumsden
- Update on the Legal Department's Implementation Actions, Including Updates on Rulemaking..... Mr. Nanjo/
Mr. Moon
- Update on the Communications Department's Implementation Actions Mr. Kim
- Update on the Taxpayers' Rights Advocate Office's Implementation Actions..... Ms. Thompson
- Update on Education and Outreach Implementation Actions Ms. Thompson

2. Chief Counsel Report

There are no items for this matter.

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. 4-R Act Equalization Ratio for Fiscal Year 2021-22 + Mr. McCool

Adoption of the 4-R Act Equalization Ratio for the current fiscal year ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.

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
There are no items for this matter.
- 2. Board Member Initiatives
 - a. [Policy Development Opportunities for Assisting with Affordable Housing Efforts +](#) Mr. Vazquez
Proposal for the Board to conduct a public policy hearing regarding current and proposed affordable housing efforts, including but not limited to statutory changes and affordable housing initiatives, and the development of policies to support and assist efforts to increase affordable housing, as related to property tax administration.

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. Discussion and action on personnel matters (Gov. Code, § 11126(a)(1)).

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.

05/17/21 | G1 | Proposed Property Tax Rule 462.540 | Material Added

05/18/21 | G1 | Proposed Property Tax Rule 462.540 | Material Revised

05/19/21 | AA | State-Assessed Properties Value Setting: Property Tax Matter | Material Revised

05/21/21 | K4a | Update on Legislative Issues | Material Added

05/25/21 | K4a | Update on Legislative Issues | Material Revised