

Tuesday, March 29, 2022

The Board met at 10:34 a.m., via teleconference (Governor's Executive Order N-01-22, issued January 5, 2022), with Ms. Cohen, Chair, Mr. Gaines, and Mr. Vazquez present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Ms. Cohen.

ANNOUNCEMENTS

Catherine Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

Ms. Cohen made opening remarks and Members joined her in recognition of Women's History Month with additional comments.

PRESENTATION ON STATE ASSESSEE INDUSTRY TRENDS

Ms. Cohen made introductory remarks regarding state assessee industry trends. Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided a general overview of trends impacting state assessee valuations ([Exhibit 3.1](#)).

Huy Tran, Supervising Property Appraiser, State-Assessed Properties Division, Property Tax Department, reported trends impacting electric generation, and gas and electric industries.

Tara Williams, Supervising Property Appraiser, State-Assessed Properties Division, Property Tax Department, reported trends impacting pipeline and railroad industries.

Mr. Schaefer, Vice Chair, joined the teleconference.

Michelle Cruz, Principal Property Appraiser, State-Assessed Properties Division, Property Tax Department, reported trends impacting local telephone, wireless, and interexchange telecommunications.

Exhibits to these minutes are incorporated by reference.

Tuesday, March 29, 2022

**PROPERTY TAX MATTERS, OTHER—NOT SUBJECT TO CONTRIBUTION
DISCLOSURE STATUTE****Property Tax Audits****Northwestern Pacific Railroad Company (0827)**

2018 to 2019, \$297,928.00 Excessive Assessment

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the audit adjustments as recommended by staff.

Telespan Communications, LLC (7956)

2018 to 2021, \$1,228,300.00 Escaped Assessment, \$175,230.00 Penalties, \$504,738.00 In-lieu Interest

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the audit adjustments as recommended by staff.

Time Warner Cable Information Services (CA), LLC (8063)

2020 to 2021, \$1,900,000.00 Excessive Assessment, \$440,000.00 Penalty, \$264,000.00 In-lieu Interest

Action: Upon motion of Ms. Cohen, seconded by Mr. Gaines and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the audit adjustments as recommended by staff.

Land Escaped Assessments

The Board recessed at 12:06 p.m. and reconvened at 12:15 p.m. with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Stowers present.

Pacific Gas and Electric Company (0135)

2018 to 2020, \$853,080.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary and nonunitary land escaped assessment as recommended by staff.

Tuesday, March 29, 2022

Southern California Edison (0148)

2020, \$904,750.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

BNSF Railway (0804)

2020, \$142,973.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Los Angeles SMSA, Ltd., Partnership dba Verizon Wireless (2532)

2018 to 2020, \$2,496,866.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Fresno MSA Limited Partnership dba Verizon Wireless (2552)

2018 to 2020, \$572,466.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Cellco Partnership dba Verizon Wireless (2559)

2018 to 2020, \$9,934,001.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Sprint Spectrum LP (2720)

2018 to 2021, \$34,049,980.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

Tuesday, March 29, 2022

Race Telecommunications, Inc. (8099)
2018 to 2020, \$786,608.00 Full Value

Action: Upon motion of Ms. Cohen, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, and Mr. Vazquez voting yes, Ms. Stowers not participating in accordance with Government Code, section 7.9, the Board adopted the unitary land escaped assessment as recommended by staff.

CHIEF COUNSEL MATTERS: RULEMAKING

Regulation 6001, *General Provisions*

Julia Himovitz, Tax Counsel, Legal Department, made introductory remarks regarding staff's request for authorization to publish proposed amendments to Regulation 6001, *General Provisions*, to update the Board's conflict of interest code ([Exhibit 3.2](#)).

Action: Upon motion of Ms. Stowers, seconded by Mr. Vazquez and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Stowers voting yes, the Board authorized publication of proposed amendments to Regulation 6001 and to initiate the rulemaking process as recommended by staff.

ADMINISTRATIVE SESSION

Administrative Matters, Consent

With respect to the Administrative Matters, Consent Agenda, upon motion of Mr. Vazquez, seconded by Ms. Cohen and unanimously carried, Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Stowers voting yes, the Board made the following order:

Action: Adopt the Board Meeting Minutes of February 23, 2022, and March 22, 2022.

Executive Director's Report

Brenda Fleming, Executive Director, provided a report regarding the status of pending and upcoming organizational issues, including updates on returning to in-person meetings, restored delegation of authority for appointment exams and hires, the recent advisory council meeting, and notes on upcoming meetings and events.

Brenda Fleming, Executive Director, provided a report on time extension for the County of San Luis Obispo to complete and submit the Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155 ([Exhibit 3.3](#)).

Tuesday, March 29, 2022

Lisa Renati, Chief Deputy Director, introduced Laurel Williams, Technical Advisor for Special Taxes, who provided a quarterly report regarding the special taxes workload, including alcoholic beverage tax and tax on insurers ([Exhibit 3.4](#)).

Lisa Renati, Chief Deputy Director, provided a report on the status of operational priorities, including the agency's strategic plan, updated telework policy, and the process improvement projects.

Lisa Renati, Chief Deputy Director, provided a quarterly report regarding the BOE budget ([Exhibit 3.5](#)).

Lisa Renati, Chief Deputy Director, provided a report on the status of agency projects, and legislative developments related to the implementation and action plan for Proposition 19 ([Exhibit 3.6](#)).

Property Tax Deputy Director's Report

David Yeung, Deputy Director, Property Tax Department, provided a report on the status of pending and upcoming projects, activities, and departmental issues.

David Yeung, Deputy Director, Property Tax Department, provided an update on the Property Tax Department's Proposition 19 implementation actions, including updates on guidance.

Patricia Lumsden, Chief, County-Assessed Properties Division, Property Tax Department, provided reports on: Letters to Assessors ([Exhibit 3.7](#)); Appraisal Training and Certification; and Assessment Practices Surveys.

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, provided a report on the status of pending and upcoming projects and activities.

Lauren Keach, Principal Property Appraiser, Legal Entity Ownership Program and Welfare Exemption Section, County-Assessed Properties Division, Property Tax Department, provided the status of the Welfare Exemption Process Improvement Project.

Speaker: Hon. Leslie Morgan, President, California Assessors' Association (CAA); and Shasta County Assessor-Recorder

Legislative, Research & Statistics Division Chief's Report

Dustin Weatherby, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 3.8](#)). Mr. Weatherby also provided an overview of the following initiatives: 21-0023, which increases homeowners' real property tax exemption and provides supplemental renters' tax credit, increases taxes on high-value properties, and limits local restrictions on housing

Tuesday, March 29, 2022

development (initiative Constitutional amendment and statute); 21-0032, which increases homeowners' property tax exemption and renters' tax credit, increases taxes on high-value properties, and limits local restrictions on housing development (initiative Constitutional amendment and statute); and 21-0015, which eliminates property tax reassessment for certain family real property transfers (initiative Constitutional amendment).

Taxpayers' Rights Advocate Office's Report

Lisa Thompson, Taxpayers' Rights Advocate, provided updates on the Taxpayers' Rights Advocate Office's Proposition 19 implementation actions, and Education and Outreach Proposition 19 implementation actions.

Lisa Thompson, Taxpayers' Rights Advocate, provided an update on activities of the Taxpayers' Rights Advocate Office.

BOARD MEMBER REQUESTED MATTERS: BOARD MEMBER INITIATIVES

Board Member Strategic Plan (Ms. Cohen/Mr. Vazquez)

Ms. Cohen and Mr. Vazquez made introductory remarks regarding the current Board Member Strategic Plan, including a review of strategic plan goals, priorities and actions as of June 23, 2020, and Next Steps, Board Member quarterly reports on priorities or actions accomplished and other actions ([Exhibit 3.9](#)).

Members agreed to review the language of the planned goals, priorities and actions of the Board Member Strategic Plan and discussed providing a quarterly report for their respective assigned goals beginning in April 2022.

PUBLIC POLICY HEARING

Proposition 19 Implementation

Ms. Cohen invited persons who wish to address the Board regarding the implementation of Proposition 19, *The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act of 2020*, but none provided comment.

Catherine Taylor, Chief, Board Proceedings and Support Services Division, read into the record written comments from the following individual.

Tricia Gonzales, California Resident ([Exhibit 3.10](#))

Tuesday, March 29, 2022

Impact of Public Calamities on Property Tax Administration: County Boards of Equalization/Assessment Appeals Boards (AAB) Remote Hearings

Follow-up on Non-Consensus Items Needing Additional Guidance Regarding Remote AAB Hearings

Ms. Cohen invited persons who wish to address the Board regarding the non-consensus items needing additional guidance regarding remote AAB hearings.

Speakers: Hon. Leslie Morgan, CAA; and Shasta County Assessor-Recorder Thomas R. Parker, Deputy County Counsel, Los Angeles County, on behalf of the Los Angeles County Assessment Appeals Board, and California Association of Clerks and Election Officials (CACEO)
Ann Moore, Chief Deputy Clerk, San Diego County Board of Supervisors

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Ms. Cohen invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided public comment.

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 3:20 p.m. and reconvened immediately in closed session.

CLOSED SESSION

The Board met to discuss pending litigation (Gov. Code, § 11126(e)).

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 4:09 p.m. in open session with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Stowers present.

CLOSING

The Board recessed at 4:11 p.m.

The foregoing minutes are adopted by the Board on April 26, 2022.

Wednesday, March 30, 2022

The Board met at 10:02 a.m., via teleconference (Governor's Executive Order N-01-22, issued January 5, 2022), with Ms. Cohen, Chair, Mr. Schaefer, Vice Chair, Mr. Gaines, and Mr. Vazquez present, Ms. Stowers present on behalf of Ms. Yee in accordance with Government Code, section 7.9.

ANNOUNCEMENTS

Ms. Cohen provided guidelines for teleconference Member participation. Catherine Taylor, Chief, Board Proceedings and Support Services Division, provided guidelines for teleconference invited speakers and public participation.

ANNOUNCEMENT OF CLOSED SESSION

The Board recessed at 10:05 a.m. and reconvened immediately in closed session.

CLOSED SESSION (CONTINUED)

The Board met to discuss personnel matters (Gov. Code, § 11126(a)(1)).

The Board briefly reconvened at 11:57 a.m. in open session and immediately recessed until 1:00 p.m., and then reconvened immediately in closed session.

ANNOUNCEMENT OF OPEN SESSION

The Board reconvened at 3:44 p.m. in open session with Ms. Cohen, Mr. Schaefer, Mr. Gaines, Mr. Vazquez, and Ms. Yee present.

Ms. Cohen announced the appointment of Yvette Stowers to the position of Executive Director pending approval of the California Department of Human Resources.

CLOSING

The Board adjourned at 3:45 p.m.

The foregoing minutes are adopted by the Board on April 26, 2022.