



STATE BOARD OF EQUALIZATION

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Executive Director

PUBLIC AGENDA NOTICE
Published on June 17, 2022
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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
June 28-29, 2022

The BOE strongly encourages public participation in the Board Meetings. If you would like to observe the meeting, the public may attend in person, view the [Live Webcast](#), or may listen by telephone at: **1-877-336-4440**, access code: **4192718#**.

You may provide public comment in person, by telephone, or in writing. Public comment is accepted on any agenda item other than Closed Session items.

To speak before the Board by telephone, dial the phone number and access code above, and follow the instructions of the AT&T moderator.

To submit a written public comment in advance, fill out a public comment form: www.boe.ca.gov/meetings/info-062822.htm. Written comments will be read into the record during the meeting. The Comment form will be removed from the website 15 minutes prior to the start of the Board meeting.

To speak before the Board in person, please complete a public comment appearance sheet at the meeting. When the item is called, you will be recognized to provide your comment. Completing a public comment appearance sheet is voluntary and speakers who decline to fill out an appearance sheet will not be precluded from speaking at the meeting.

The meeting location is architecturally accessible to persons with physical disabilities. In addition, meeting materials are available in alternative formats to persons with disabilities. If you have a disability and would like to request reasonable accommodation at the meeting, or meeting materials in an alternate format, please make your request as soon as possible, but no later than five working days prior to the meeting date. Some alternate formats take longer to produce than others. Therefore, the earlier your request is received, the more likely we can provide the specific alternate format requested. To place your request, contact Board Proceedings by telephone (916) 274-3540 (voice or TTY) or email MeetingInfo@boe.ca.gov.

General information regarding Board Meetings, including this and other agendas, can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Please be advised that any material containing confidential taxpayer information cannot be publicly disclosed.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday, June 28, 2022**

AGENDA

10:00 a.m. Pledge of Allegiance

Board Meeting Convenes

- A. Special Taxes Appeals Hearings (None Scheduled)
- B. Property Tax Appeals Hearings (None Scheduled)
- C. Public Hearings (None Scheduled)
- D. Tax Program Nonappearance Matters – Consent (None Scheduled)
- E. Tax Program Nonappearance Matters – Adjudicatory (None Scheduled)
- F. Other Tax Program Nonappearance Matters (None Scheduled)

Chief Counsel Matters

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

G. Rulemaking

Section 100 Changes

- 1. [Property Tax Rule 301 +](#) Mr. Lin

Staff requests approval to proceed with Section 100 changes to update Property Tax Rule 301, *Definitions and General Provisions*, to reflect recent statutory changes to Revenue and Taxation Code, section 1752.2.

- 2. [Property Tax Rule 905 +](#) Mr. Lin

Staff requests approval to proceed with Section 100 changes to update the references of Property Tax Rule 905, *Assessment of Electric Generation Facilities*, to include Revenue and Taxation Code, section 721.5.

Emergency Actions

3. **Proposed Amendments to Property Tax Rule 462.520 +..... Mr. Moon**

Proposed authorization for publication of Notice of Proposed Emergency Action and adoption of proposed amendments to Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, as an emergency regulation to clarify, interpret, and make specific the administration of the provisions of Revenue and Taxation Code, section 63.2.

4. **Proposed Amendments to Property Tax Rule 462.540 +..... Mr. Moon**

Proposed authorization for publication of Notice of Proposed Emergency Action and adoption of proposed amendments to Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*, as an emergency regulation to clarify, interpret, and make specific the administration of the provisions of Revenue and Taxation Code, section 69.6.

- H. Property and Special Taxes (None Scheduled)
- I. Other Chief Counsel Matters (None Scheduled)

Administrative Session

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

J. Administrative Consent AgendaMs. Cichetti
(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- ~~1. Adoption of Board Meeting Minutes~~
 - ~~• May 24, 2022~~

K. Other Administrative Matters

- 1. Executive Director’s ReportMs. Stowers
 - 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 Amador, El Dorado, Humboldt, Lassen, Placer, Tehama, and Yuba to complete and submit 2022 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

c. Operational Priorities Ms. Renati
Report on the status of operational priorities.

d. **Proposition 19 Implementation Project +** Ms. Renati
Report on the status of the agency's Proposition 19 Implementation Project.

e. Budget Quarterly Report..... Ms. Renati
Report on the status of BOE Budget.

f. Special Taxes Quarterly Report Ms. L. Williams
General discussion on the Special Taxes workload over the last three months.

2. Taxpayers' Rights Advocate Office's Report.....Ms. Thompson

a. **Operational Update +**

Update on activities of the Taxpayers' Rights Advocate Office, including Proposition 19 education and outreach and other matters.

3. Chief Counsel Report (None Scheduled)

4. Property Tax Deputy Director's ReportMr. Yeung

a. Operational Updates

Report on the status of pending and upcoming projects, activities, and departmental issues.

- Proposition 19 Implementation Actions and Guidance.....Mr. Yeung/
Ms. Lumsden
- **Letters to Assessors +**Ms. Lumsden
- Appraisal Training and CertificationMs. Lumsden
- Assessment Practices Surveys.....Ms. Lumsden
- State Assessed Property.....Mr. McCool
- Welfare Exemption Process Improvement Project.....Ms. Cooper

- 5. Legislative, Research & Statistics Division Chief’s Report.... Mr. Weatherby

- a. [Legislative Issues +](#)

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

- 6. Other Administrative Matters (None Scheduled)

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. [California Housing Finance Agency: California Mortgage Relief Program +](#) Ms. Cohen

- The Board will receive a special presentation on the California Mortgage Relief Program including the recent expansion of the program that will also offer California homeowners assistance with past due property taxes.

- Speaker: Rebecca Franklin, President, CA Mortgage Relief Program, and Director of Enterprise Risk Management & Compliance, CA Housing Finance Agency

- 2. Board Member Initiatives

- a. [Property Tax Abatement Board Work Group Update +](#) Ms. Cohen / Mr. Vazquez

- The Board will receive an update on the upcoming Property Tax Abatement Board Work Group convenings and the strategy going forward.

- 3. Board Work Group Reports (None Scheduled)

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.

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

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. Cichetti

O. Closed Session

- 1. Pending Litigation: *La Paloma Generating Company v. California State Board of Equalization, et al.*, Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)).
- 2. Pending Litigation: *Southern California Edison Company v. California State Board of Equalization, et al.*, Orange County Superior Court Case No. 30-2022-01258109-CU-MC-CJC (Gov. Code, § 11126(e)).
- 3. Pending Litigation: *Southern California Edison Company v. California State Board of Equalization, et al.*, Orange County Superior Court Case No. 30-2022-01258057-CU-MC-CJC (Gov. Code, § 11126(e)).

Announcement of Open Session.....Ms. Cichetti

Recess - The meeting will reconvene on Wednesday, June 29, 2022, at 10:00 a.m. for any items not concluded.

+ 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 MEETING
450 N Street, Auditorium, Sacramento
Wednesday, June 29, 2022**

AGENDA

10:00 a.m. Board Meeting Reconvenes

Items agendized for a previous day of this meeting, but not concluded, may be taken up today. No items are scheduled for this day at this time.

Adjourn

- + 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.

BOARD MEETING 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.

06/21/22 | J1 | Adoption of Board Meeting Minutes: May 24, 2022 | Material Added

06/22/22 | G3 | Proposed Amendments to Property Tax Rule 462.520 | Material Revised

06/22/22 | G4 | Proposed Amendments to Property Tax Rule 462.540 | Material Revised

06/22/22 | Board Meeting Day 2: Wednesday, June 29, 2022 | Cancelled

06/24/22 | J1 | Adoption of Board Meeting Minutes: May 24, 2022 | Postponed

06/24/22 | K5a | Legislative Issues | Material Added

06/24/22 | L1a | California Housing Finance Agency: California Mortgage Relief Program | Material Not Expected

06/27/22 | L2a | Property Tax Abatement Board Work Group Update | Material Added

06/28/22 | L1a | California Housing Finance Agency: California Mortgage Relief Program | Material Added