



MALIA M. COHEN

MEMBER, SECOND DISTRICT
STATE BOARD OF EQUALIZATION

July 22, 2022

TO: Members of the Board of Equalization

FROM: Malia M. Cohen, Chair

RE: Property Tax Abatements - Recommended Readings

Below please find a list of recommended readings pertaining to Property Tax Abatements:

- Memorandum Issued to the Board
Property Tax Abatement Workgroup, Chair Cohen & Board Member Vazquez
<https://www.boe.ca.gov/meetings/pdf/2022/062822-L2a-PT-Abatement.pdf>
Affordable Housing and Property Tax Relief, CA State Board of Equalization
<https://www.boe.ca.gov/meetings/pdf/2021/072721-K3b-Welfare-Exmp-Prg.pdf>
Property Tax Exemptions Review to Spur Affordable Housing Development in California, Chair Cohen (See Attached)
- *A Home for Every Californian, 2022 Statewide Housing Plan*, CA Department of Housing & Community Development
<https://statewide-housing-plan-cahcd.hub.arcgis.com/>
- *Can Adaptive Reuse of Commercial Real Estate Address the Housing Crisis in Los Angeles*, RAND Corporation
https://www.rand.org/pubs/research_reports/RRA1333-1.html
- *The Role of 421-a during a Decade of Market Rate and Affordable Housing Development*, Furman Center, the New York University
https://furmancenter.org/files/publications/The_Role_of_421-a_Final.pdf
- *The ABCs of JPAs*, Turner Center for Housing Innovation, University of California Berkeley
<https://turnercenter.berkeley.edu/research-and-policy/the-abcs-of-jpas/>

I trust you will find these readings informative. Thank you.

[Attachment](#)