



STATE BOARD OF EQUALIZATION

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Fourth District, San Diego

BETTY T. YEE  
State Controller

YVETTE M. STOWERS  
Executive Director

**PUBLIC AGENDA NOTICE**  
**Published on November 4, 2022**  
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**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Auditorium, Sacramento**  
**November 17-18, 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-111722.htm](http://www.boe.ca.gov/meetings/info-111722.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](mailto: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](http://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](http://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  
Thursday, November 17, 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**

1. [Property Tax Rule 462.520 +](#) .....Mr. Nanjo

Public hearing and certification of emergency amendments and adoption of additional amendments to Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers.*

2. [Property Tax Rule 462.540 +](#) .....Mr. Nanjo

Public hearing and certification of emergency amendments and adoption of additional amendments to Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers.*

D. Tax Program Nonappearance Matters – Consent (This matter scheduled for later in the day)

E. Tax Program Nonappearance Matters – Adjudicatory (This matter scheduled for later in the day)

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 (None Scheduled)

H. Property and Special Taxes (None Scheduled)

**I. Other Chief Counsel Matters**

1. Board Governance.....Mr. Nanjo
  - a. [Suggested Revisions to Governance Policy +](#)  
 Discussion and action on suggested revisions to the Board Governance policy as of January 15, 2021.

**Administrative Session**

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

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

1. Adoption of Retirement Resolution
  - [Michael Dean Saunders +](#)
2. Adoption of Board Meeting Minutes
  - [October 18-19, 2022 +](#)

**K. Other Administrative Matters**

1. Executive Director's Report .....Ms. Stowers
  - a. Organizational Update  
 Report on the status of pending and upcoming organizational issues.
  - b. Operational Priorities ..... Ms. Renati  
 Report on the status of operational priorities.
  - c. [Proposition 19 Implementation Project +](#) ..... Ms. Renati  
 Report on the status of the agency's Proposition 19 Implementation Project.
2. Taxpayers' Rights Advocate Office's Report ..... Ms. Wing
  - a. [Operational Update +](#)  
 Update on activities of the Taxpayers' Rights Advocate Office, including Proposition 19 education and outreach and other matters.

**1:00 P.M. Meeting Reconvenes****D. Tax Program Nonappearance Matters – Consent**(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

1. Special Taxes Matters (None Scheduled)
2. Property Tax Matters ..... Mr. McCool
  - Petition for Reassessment of Unitary Value
    - a. Phillips 66 Pipeline, LLC (0480), SAU22-007 'CF'
3. Legal Appeals Property Tax Matters (None Scheduled)

**E. Tax Program Nonappearance Matters – Adjudicatory**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

1. Special Tax Matters (None Scheduled)
2. Property Tax Matters (None Scheduled)
3. Legal Appeals Property Tax Matters..... Ms. Yim
  - Petitions for Reassessment of Unitary Value
    - a. ~~Conterra Ultra Broadband (8089), SAU22-005 'CF'~~
    - b. Central Valley Gas Storage (0104), SAU22-017 'CF'
    - c. Wild Goose Storage, LLC (0195), SAU22-018 'CF'
    - d. Lodi Gas Storage, LLC (0198), SAU22-019 'CF'
    - e. Gill Ranch Storage, LLC (0121), SAU22-020 'CF'

**Administrative Session (Continued)****K. Other Administrative Matters (Continued)**

3. Chief Counsel Report (None Scheduled)
4. Property Tax Deputy Director's Report ..... Mr. Yeung
  - a. Operational Updates

Report on the status of pending and upcoming projects, activities, and departmental issues, including Proposition 19 Implementation Actions and Guidance, [Letters to Assessors +](#), Appraisal Training and Certification, ~~Assessment Practices Surveys~~, and State Assessed Property.

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

a. Agency’s 2023 Legislative Proposals

The Board will consider suggested proposals from the Legislative, Research & Statistics Division (LRSD) for legislation to be sponsored by the Board of Equalization in the first year of the 2023-24 Legislative Session.

**2023 Legislative Proposals: Alcoholic Beverage Tax**

(1) Amend section 32387 of the Revenue and Taxation Code +

Amend to authorize electronic service of levies under the Alcoholic Beverage Tax program.

(2) Amend sections 32401 and 32440 of the Revenue and Taxation Code +

Amend to require any determinations or cancelations made by the Board under the Alcoholic Beverage Tax program that are in excess of \$50,000 to be made public for 10 days after the effective date of the determination or cancellation.

**2023 Legislative Proposals: Property Tax**

(3) Amend sections 62.1, 62.5, and 69.4 of the Revenue and Taxation Code +

Amend to include references to section 63.2 relating to the intergenerational transfer exclusion and 69.6 relating to the over 55/disabled/disaster base year value transfer.

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. Report from Each Board Member on their District County Assessors Meeting Held During the Annual Meeting of the Board of Equalization and County Assessors +..... Ms. Cohen

Issues raised and possible recommendations by each District’s County Assessors during meeting.

2. Board Member Initiatives
  - a. Board Member Strategic Plan Updates++ ..... Ms. Cohen/Mr. Vazquez  
 Quarterly reports on priorities, actions, and progress related to the goals of the Board Member Strategic Plan. Specifically, the Executive Director will report out on the agency-wide assessment conducted to determine whether the Agency has the resources and infrastructure necessary to fulfill its workload requirements.
3. Board Work Group Reports
  - a. ~~Property Tax Abatement ++ ..... Ms. Cohen /Mr. Vazquez~~  
~~Adoption of Property Tax Abatement Work Group Minutes.~~

#### **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.
3. Possessory Interest: What constitutes a possessory interest in housing units owned and leased by a joint powers authority (JPA), who is the interest assigned to, and how are such interests valued and assessed?

Speakers: Henry Nanjo, Chief Counsel  
 Richard Moon, Tax Counsel  
 David Yeung, Deputy Director, Property Tax Division

Speakers: Hon. Jeffrey Prang, Los Angeles County Assessor  
Brian Donnelly, Director of Operations, Major Appraisals, Los Angeles County Assessor's Office  
Hon. Ernest J. Dronenburg, Jr., San Diego County Assessor-Recorder-Clerk  
Hon. Joaquin Torres, San Francisco City & County Assessor  
Sean Rawson, Waterford Property Company  
Ben Barker, Financial Advisor, CA Municipal Finance Authority

**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.

**O. Closed Session (None Scheduled)**

**Recess** - The Board Meeting will reconvene Friday, November 18, 2022, for any items not concluded.



**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Auditorium, Sacramento  
Friday, November 18, 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

**Adjourn**

CANCELLED

**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.

11/07/22 | K5a | Agency's 2023 Legislative Proposals | Material Added

11/10/22 | E3a | Legal Appeals Property Tax Matters | Matter Withdrawn

11/10/22 | K4a | Property Tax Deputy Director's Report | Administrative error

11/16/22 | I1a | Suggested Revisions to Governance Policy | Material Added

11/16/22 | L1a | Report from Each Board Member on their District County Assessors Meeting Held During the Annual Meeting of the Board of Equalization and County Assessors | Material Added

11/17/22 | L3a | Property Tax Abatement Board Work Group Report | Postponed

11/17/22 | Board Meeting Day 2: Friday, November 18, 2022 | Cancelled