



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-274-3540 • FAX 916-285-0127
www.boe.ca.gov

TED GAINES
First District, Sacramento

SALLY J. LIEBER
Second District, San Francisco

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

PUBLIC AGENDA NOTICE
Published on February 10, 2023
(Updated 2/21/2023 3:30 p.m.)

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
February 22, 2023

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-022223.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
Wednesday, February 22, 2023**

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 Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values Mr. McCool
 - a. State assesseees' and/or representatives' presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2023-24 property values of California public utilities, railroads, and pipelines.
 - b. Private railroad car assesseees' and/or representatives' presentations on factors and procedures affecting Fiscal Year 2023-24 taxable values of private railroad cars.

D. Tax Program Nonappearance Matters – Consent (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
 - Section 40 Decisions
 - a. [Southern California Edison Company \(0148\), SAU22-006 +](#)
 - b. [SFPP, L.P. \(0461\), SAU22-015 +](#)

F. Other Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- 1. Audits..... Mr. McCool
 - a. ~~MCI Communications Services, Inc. (2274) 'CF'~~
 - b. ~~MCImetro Access Transmission Services LLC (2372) 'CF'~~
 - c. Globalstar USA, LLC (2772) 'CF'
 - d. NetFortris Acquisition Co., Inc. (8164) 'CF'
 - e. Intermountain Infrastructure Group, LLC (8218) 'CF'

Chief Counsel Matters

- G. Rulemaking (None Scheduled)
- 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
 - [January 24, 2023 +](#)

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 the Complete Local Assessment Roll +](#)

The counties of San Luis Obispo and Trinity have received a time extension to complete and submit the 2023 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.

c. Overview of Governor’s Proposed Budget

Overview of the Governor’s 2023/24 budget ~~as it relates to the State Board of Equalization.~~

Speaker:

Erika Li, Chief Deputy Director, Budgets,
California Department of Finance

d. Operational Priorities Ms. Renati

Report on the status of operational priorities.

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

a. [Taxpayers’ Rights Advocate’s Annual Report +](#)

Presentation of the 2021-22 Taxpayers’ Rights Advocate’s (TRA) Annual Report highlighting the office’s accomplishments, taxpayer service improvements, and examples of cases illustrating services provided.
[Update on activities of the TRA Office +.](#)

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, including [Letters to Assessors +](#), Appraisal Training and Certification, and State Assessed Property.

5. Legislative, Research & Statistics Division Chief’s Report..... Ms. Renati

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. [Agenda Structure Update +](#) Mr. Vazquez

Discuss the Board Meeting Agenda template and the procedures for Board modification and approval.

2. Board Member Initiatives

a. [Proposal for Public Policy Hearing on an Assessment Appeals Board Training Course to be Offered Through the County Counsels' Association of California +](#) Mr. Vazquez

Schedule a public policy hearing regarding a Training course on Assessment Appeals Board (AAB) property tax rules and procedures to be offered voluntarily through the County Counsels' Association of California.

Speaker:

[Thomas Parker, Los Angeles County Senior Deputy County Counsel](#)

b. [Proposal to Reconvene: Property Tax Workforce Planning Board Work Group +](#) Mr. Vazquez

Establish a schedule to reconvene the Workforce Planning Work Group with the California Assessors' Association (CAA) and County Assessors from large, medium and small counties to continue efforts to develop educational opportunities, recruitment, and training solutions for County Assessors' offices and the BOE, in building a pipeline of skilled talent needed now and in future years.

Speakers:

Hon. Jon DeVille, El Dorado County Assessor

Hon. Jeffrey Prang, Los Angeles County Assessor

c. [Proposal to Reconvene: Property Tax Abatement Board Work Group on Affordable Housing +](#) Mr. Vazquez

Develop a schedule for continuing the Property Tax Abatement Board Work Group specifically to drill down with County Assessors, city and county housing agencies, and stakeholders to identify gaps and develop recommendations

for practical ways to streamline the welfare exemption processes both at the state and local level, as a means of accelerating critically needed low-income housing.

Speaker:

Hon. Jeffrey Prang, Los Angeles County Assessor

3. Board Work Group Reports (None Scheduled)

M. Public Policy Hearings (None Scheduled)

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: *County of Santa Clara v. Santa Clara Superior Court; AT&T Mobility LLC, et al., Real Parties in Interest*, Sixth District Court of Appeal, Case Number H049161; underlying case: *AT&T Mobility LLC, et al. v. County of Santa Clara, et al.*, Santa Clara County Superior Court, Case Number 20CV363802 (Gov. Code, § 11126(e)).

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

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.

02/21/23 | F1a | MCI Communications Services, Inc. (2274) | Deferred

02/21/23 | F1b | MCImetro Access Transmission Services LLC (2372) | Deferred

02/21/23 | K1c | Overview of Governor's Proposed Budget | Description Revised and Speaker added

02/21/23 | K5a | Legislative Issues | Material Added

02/21/23 | L2a | Proposal for Public Policy Hearing on an Assessment Appeals Board Training Course to be Offered Through the County Counsels' Association of California | Material Revised

02/21/23 | L2a | Speaker: Thomas Parker, Los Angeles County Senior Deputy County Counsel | Material Added