



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS AND SUPPORT SERVICES

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Executive Director

NOTICE OF PUBLIC MEETING

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

The State Board of Equalization will meet on Wednesday and Thursday, February 22, 2023 at 10:00 a.m. at 450 N Street, Auditorium, Sacramento, CA 95814. A copy of the agenda can be found on our webpage at www.boe.ca.gov. The public may attend in person, view the *Live Webcast*, or may listen by telephone at: **1-877-336-4440**, access code: **4192718#**.

The public may comment in person, by telephone, or in writing. Public comment is accepted on any agenda item other than Closed Session items. Public comment is also accepted on any item not on the agenda at the time designated in the agenda. To speak before the Board in person, please complete a public comment appearance sheet at the meeting. **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.** When the item is called, you will be recognized to provide your comment. To speak before the Board by telephone, dial the phone number and access code above, and follow the instructions of the AT&T moderator. Written comments will be distributed to the Board Members and read into the record during the meeting. To submit a written public comment in advance, fill out a public comment form: www.boe.ca.gov/meetings/info-022223.htm. The Comment form will be removed from the website 15 minutes prior to the start of the Board 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.

Catherine Taylor, Chief
Board Proceedings and
Support Services Division



California State Board of Equalization

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

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.

10:00 a.m. Call to Order
Roll Call
Pledge of Allegiance

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

- a. Adoption of the Board Meeting Minutes
 - January 24, 2023.

2. Public Comment on Matters Not on the Agenda.....Ms. Cichetti

Persons who wish to address the State 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.

**3. Public Hearings Property Tax: Presentations on Capitalization
Rates and Other Factors Affecting Values**Mr. McCool

- a. State assesses' 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 assesses' and/or representatives' presentations on factors and procedures affecting Fiscal Year 2023-24 taxable values of private railroad cars.

4. Tax Program Nonappearance Matters

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

Property Tax 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'

5. Tax Program Nonappearance Matters – Adjudicatory

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

Section 40 Matters Ms. Yim

- a. Southern California Edison Company (0148), SAU22-006
- b. SFPP, L.P. (0461), SAU22-015

6. Overview of Governor's Proposed Budget.....Ms. Stowers

2023-24 Governor's Proposed Budget.

Speaker: TBD

7. Executive Director Matters

- a. Organizational UpdateMs. Stowers

Report on the status of pending and upcoming organizational issues.

- b. Extension of Time to the Complete Local Assessment RollMs. Stowers

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. Operational Priorities Report..... Ms. Renati

Report on the status of operational priorities.

d. Taxpayers' Rights Advocate's Annual ReportMs. Thompson

- 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.

e. Property Tax Deputy Director's ReportMr. Yeung

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.

f. Legislative, Research & Statistics Division Chief's Report Ms. Renati

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

8. Board Member Requested Matters

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

- d. Agenda Structure Update..... Mr. Vazquez

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

9. Announcement of Closed Session.....Ms. Cichetti

- a. 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)).

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

Adjourn

'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code, section 7.9.

Proposed Agenda