



# California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Auditorium, Sacramento**  
**Tuesday, May 23, 2023**

## **AGENDA**

**10:00 a.m. Board Meeting Convenes**

### **Call to Order**

Roll Call, Pledge of Allegiance and Board Members' Opening Remarks

1. Board Photograph
2. 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 act on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

### **Tax Program Matters**

3. [State-Assessed Properties Value Setting 'CF'](#) ..... Mr. McCool/  
Ms. Cruz/ Ms. Williams/Ms. Vang

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

4. [Invitation to Annual Meeting of the Board and County Assessors](#) ..... Mr. Yeung

5. [4-R Act Equalization Ratio](#)..... Mr. McCool

Adoption of the 4-R Act Equalization Ratio for the current fiscal year ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.

6. [Adoption of Property Tax Forms](#)..... Ms. Schultz

*Revisions to Forms for Immediate Effect*

- BOE-19-G Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021
- BOE-19-P Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021

*Revisions to Forms for 2024 Lien Date*

- BOE-19-B Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years
- BOE-19-C Certification of Value by Assessor for Base Year Value Transfer
- BOE-67-A Notice of Supplemental Assessment
- BOE-267-SNT Religious Exemption Change in Eligibility or Termination Notice
- BOE-441d Request for Information
- BOE-502-A Preliminary Change of Ownership Report
- BOE-502-AH Change of Ownership Statement
- BOE-502-D Change of Ownership Statement Death of Property Owner
- BOE-571-STR Short Term Rental Property Statement

## Consent Agenda

7. Adoption of the [April 26, 2023](#), Board Meeting Minutes.....Ms. Cichetti

## Board Member Matters and Initiatives

8. [Assessment Appeals Board Training Course](#) ..... Mr. Vazquez

Update on proposal for a training course regarding Assessment Appeals Board (AAB) procedures and property tax rules to be offered voluntarily through the County Counsels' Association of California.

Speaker: Thomas Parker, Los Angeles County  
Senior Deputy County Counsel

9. [2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors](#)..... Mr. Vazquez

- [California Association of Realtors \(C.A.R.\) Perspectives on Housing Affordability by Ethnicity in California.](#)

Speaker: Oscar Wei, Deputy Chief Economist, C.A.R.

- [California Housing Partnership. Affordable Homes at Risk: Trends through 2022 \(For Profit; Nonprofit; Other\).](#)

Speaker: Danielle Mazzella, Senior Research Manager,  
California Housing Partnership

10. [Presentation, overview, and discussion on 2023 Property Tax and Related Affordable Housing Legislation](#)..... Mr. Vazquez

Perspectives on current property tax and related affordable housing legislation potentially affecting property assessments, valuation, exemptions, and related processes.

- [AB 556 \(Gallagher\)](#) Property taxation: transfer of base year value: disaster relief  
Speaker: Katja Townsend, Legislative Director, representing Hon. James Gallagher, Assembly Member, California State Assembly District 3
- ~~AB 1500 (Irwin) Property taxation: application of base year value: disaster relief~~
- ~~SB 726 (Archuleta) Property taxation: exemption: disabled veteran homeowners~~
- [SCA 6 \(Archuleta\)](#) Property taxation: veterans' exemption and [SB 871 \(Archuleta\)](#) Property taxation: Homeowners', veterans', and disabled veterans' exemptions  
Speaker: Andrew Aldama, Legislative Director, representing Hon. Bob Archuleta, Senator, California State Senate District 30
- [AB 430 \(Bennett\)](#) Community land trusts: welfare exemption: assessment: foreclosure sales: financial assistance  
Speaker: Alexander Soto, Legislative Director, representing Hon. Steve Bennett, Assembly Member, California State Assembly District 38

11. [Board Meeting Location Request](#) ..... Mr. Schaefer  
Proposal to schedule one or more regular meeting(s) of the Board in the Third and/or Fourth District in order to facilitate access for Southern California constituents.

### Executive Director's Reports

12. Executive Director's Report ..... Ms. Stowers  
Report on the status of pending and upcoming organizational issues.

13. [Extension of Time to Complete Local Assessment Roll](#)

The counties of Amador, El Dorado, Los Angeles, and Mariposa have received time extensions to complete and submit their 2023 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.

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

Report on the status of operational priorities.

15. [Taxpayers' Rights Advocate Office's Report](#) ..... Ms. Thompson

Update on activities of the Taxpayers' Rights Advocate Office.

16. Property Tax Deputy Director's Report..... Mr. Yeung

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

- [Letters to Assessors](#)
- Appraisal Training and Certification
- State Assessed Property

17. [Legislative, Research & Statistics Division Chief's Report](#) ..... Ms. Renati

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

**Adjourn**

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

## **BOARD MEETING AGENDA CHANGES**

The following is a list of each change to the agenda, including the date of change, item number, item name and description of change.

05/19/23 | 3 | State-Assessed Properties Value Setting | Material Added and Speaker updated

05/19/23 | 9 | 2023 Economic Trends in California; Forecasts for Sectors of Growth and/or Decline, Possible Impacts on Property Values from Inflation, Rising Interest Rates, State and Local Initiatives, and Other Factors | Material Added and Speaker Updated

05/19/23 | 10 | Presentation, overview, and discussion on 2023 Property Tax and Related Affordable Housing Legislation | Speakers Updated

05/19/23 | 10 | AB 1500 (Irwin) *Property taxation: application of base year value: disaster relief*, and SB 726 (Archuleta) *Property taxation: exemption: disabled veteran homeowners* | Removed

05/19/23 | 17 | Legislative, Research & Statistics Division Chief's Report | Material Added