

2023 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, July 25, 2023

The Board convened at 450 N Street, Sacramento, at 10:23 a.m., with Mr. Vazquez, Chair, Ms. Lieber, Vice Chair, Mr. Gaines, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mr. Vazquez.

ANNOUNCEMENTS

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other Boardroom procedures.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Mr. Vazquez invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

TAX PROGRAM MATTERS

Pamela DiNapoli, Principal Property Appraiser, State-Assessed Properties Division (SAPD), reported that the 2023-24 private railroad car tax rate is set at 1.149 percent in accordance with the computation under the provisions of Revenue and Taxation Code, section 11403 ([Exhibit 7.1](#)).

Exhibits to these minutes are incorporated by reference.

Pamela DiNapoli, Principal Property Appraiser, SAPD, provided the staff recommendation for the lien date 2023 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law ([Exhibit 7.2](#)). Jason Ybarra, Supervising Property Appraiser, was also available to answer questions on the matter.

MOTION: Ms. Lieber made a motion to adopt the 2023 private railroad car roll as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Schaefer voted yes; Mr. Emran did not participate in accordance with Government Code, section 7.9.

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Jason Ybarra, Supervising Property Appraiser, SAPD, provided the staff recommendation for the allocations of the unitary values adopted by the Board in May 2023, plus adjustments based on prior Board action and staff-recommended nonunitary values ([Exhibit 7.3](#)). Pamela DiNapoli, Principal Property Appraiser, was also available to answer questions on the matter.

MOTION: Mr. Vazquez made a motion to adopt the 2023 State-Assessed Property roll as recommended by staff. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Schaefer voted yes; Mr. Emran did not participate in accordance with Government Code, section 7.9.

CONSENT AGENDA

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of June 27, 2023, as presented. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

BOARD MEMBER MATTERS AND INITIATIVES

Mr. Vazquez and Mr. Emran provided an update on priorities, actions, and progress related to the goals of the Board Member Strategic Plan ([Exhibit 7.4](#)).

Mr. Emran made introductory remarks regarding a proposal to establish a specialized unit within the State Board of Equalization's Legal Department to support and address the needs of small and mid-size County Assessors' offices ([Exhibit 7.5](#)).

The Board received comment from Hon. Kristine Lee, President, California Assessors' Association (CAA) and Kings County Assessor-Recorder-Clerk ([Exhibit 7.6](#)).

The Board recessed at 12:06 p.m. and reconvened at 4:45 p.m. with Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran present.

At the request of Ms. Lieber, the matter of her proposed revision to the Board Members' Governance Policy, to add a new subparagraph I, *Board Member Requested Matters*, under section VII. *Roles and Powers of the Board* was deferred to the August Board Meeting.

Mr. Emran and Members continued the discussion regarding a proposal to establish a specialized unit within the State Board of Equalization's Legal Department.

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MOTION: Mr. Emran made a motion to direct the Executive Director to review this matter and provide the Board with a report and analysis of the value, feasibility, and costs of creating a specialized legal unit within the BOE and that the Executive Director provide this report to the Board at its August regularly scheduled meeting. The motion failed for lack of a second.

MOTION: Ms. Lieber made a motion to request the Executive Director to review the needs of small and medium sized counties up to 1 million in population, as well as the needs of the taxpayers, and investigate the feasibility of a small legal unit to support small and medium sized counties and report back to the Board in October. The motion was seconded by Mr. Gaines. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Emran voted yes; and Mr. Schaefer was absent.

CLOSING

The Board recessed at 4:54 p.m.

The foregoing minutes are adopted by the Board on August 30, 2023.

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Wednesday, July 26, 2023

The Board reconvened at 450 N Street, Sacramento, at 10:03 a.m., with Mr. Vazquez, Chair, and Mr. Gaines present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9.

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities and the BOE budget for the current fiscal year.

Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications ([Exhibit 7.7](#)).

Exhibits to these minutes are incorporated by reference.

Margie Wing, Senior Specialist Property Appraiser, Taxpayers' Rights Advocate Office, provided an update on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 7.8](#)).

Henry D. Nanjo, Chief Counsel, provided a quarterly report on the Legal Department's workload ([Exhibit 7.9](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues, including a quarterly report on Assessment Practices Surveys.

Glenna Schultz, Principal Property Appraiser, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 7.10](#)), and the Appraisal Training and Certification Program.

Jack McCool, Chief, State-Assessed Properties Division, reported on the status of pending and upcoming projects and activities for the Division.

Laurel Williams, Technical Advisor for Special Taxes, provided a quarterly report regarding the Special Taxes workload, including approximate revenues and numbers of accounts in each program.

Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an update on administrative and program related legislative bills impacting the BOE ([Exhibit 7.11](#)).

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Ted Angelo, Chief, Legislative, Research & Statistics Division, provided an overview of the State Budget for Fiscal year 2023-2024 ([Exhibit 7.12](#)).

CLOSING

The Board adjourned at 12:00 p.m. in memory of Tony Bennett, Singer, and winner of twenty Grammy Awards, a Lifetime Achievement Award, and two Primetime Emmy Awards.

The foregoing minutes are adopted by the Board on August 30, 2023.