



California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Tuesday - Wednesday, September 26-27, 2023**

AGENDA

Tuesday, September 26, 2023

10:00 a.m. Board Meeting Convenes

Call to Order

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

1. 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.

Consent Agenda

2. Adoption of the [August 29-30, 2023](#), Board Meeting Minutes

Tax Program Matters

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

3. Property Tax Matters Nonappearance Audits.....Mr. McCool (Not subject to contribution disclosure statute.)

Adopt changes to values of state-assessed properties discovered on audit as recommended by staff.

a. Crown Castle Fiber, LLC (8169) 'CF'

- 4. Property Tax Matters Nonappearance Consent Mr. McCool
(Contribution Disclosure forms not required pursuant to Gov. Code,
§ 15626.)
Petitions for Reassessment of Unitary Value.
 - a. Ducor Telephone Company (0228), SAU23-022 ‘CF’
 - b. California Internet LP, dba Geolinks (8202), SAU23-011 ‘CF’

Board Member Matters and Initiatives

- 5. [Assessment Appeals Board \(AAB\) County Counsel Training Course](#) Mr. Vazquez

Evaluate and consider possible suggestions regarding the AAB County Counsel Training course submitted by Thomas R. Parker, Senior Deputy County Counsel, Los Angeles County Counsel’s Office and reviewed by BOE Chief Counsel. Possible Board Action.

Speakers: Thomas R. Parker, Senior Deputy County Counsel, Los Angeles County Counsel’s Office

[Edward Yen, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors, Technology, Planning, and Operations: 2023 Los Angeles County AAB Training Curriculum Overview using strategic digital access.](#)

Hon. Kristine Lee, President, California Assessors’ Association (CAA), and Kings County Assessor-Recorder-Clerk

- 6. [Statewide Informational Hearing on Modernizing California’s Property Tax System Part IV: Board Work Group on Affordable Housing](#) Mr. Vazquez

Update and discussion on the Statewide Informational Hearing on Modernizing California’s Property Tax System Part IV: Board Work Group on Affordable Housing.

- 7. Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group [Minutes and Report](#)..... Mr. Vazquez / Ms. Lieber
Minutes and Report on activities and recommendations of previous meeting for Board discussion and approval.

- 8. Workforce Planning Board Work Group [Minutes and Report](#) Mr. Vazquez / Mr. Gaines
Minutes and Report on activities and recommendations of previous meeting for Board discussion and approval.

- 9. [2024 Board Meeting Annual Agenda Workload Plan: Potential Issues Calendar](#)..... Mr. Vazquez
Proposed 2024 Board Meeting Potential Issues Agenda Plan, tentatively scheduling key subjects and critical issues for each meeting date on the calendar, to serve as a substantive roadmap for maximizing transparency and engagement opportunities for all stakeholders over the next year.

Executive Director's Reports

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

- 11. [Board Meeting Dates and Property Tax Calendars for 2024](#) Ms. Stowers
Staff recommendation for the 2024 Board meeting dates and property tax calendars for Board adoption. Significant dates considered in setting Board meeting dates are included for additional context.

- 12. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

13. [Taxpayers' Rights Advocate Office's Report](#)Ms. Thompson
Update on activities of the Taxpayers' Rights Advocate Office.

14. 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

15. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo
Update on administrative and program related legislative bills
impacting the BOE.

Recess: The meeting will reconvene on Wednesday, September 27, 2023, at 10:00 a.m.

Wednesday, September 27, 2023

10:00 a.m. Board Meeting Reconvenes

Call to Order

16. Annual Board Meeting with County Assessors

Theme: *Serving Those in Need*

- a. Greetings and Introductory Remarks by Board Members, Executive Director, and Deputy Director of Property Tax

- b. Overview of the Board of Equalization's and California Assessors' Association (CAA) Accomplishments and Priorities

Discussion, recognition of awards received by County Assessors, and acknowledgment and recognition of County Assessors' accomplishments, projects, and priorities.

Hon. Antonio Vazquez, Chairman, and Member, Third District

- Hon. Jeffrey Prang, Los Angeles County Assessor

Hon. Sally J. Lieber, Vice Chair, and Member, Second District

- Hon. Sheri Thomas, Santa Cruz County Assessor-Recorder
- Shelly Scott, Marin County Assessor-Recorder-Clerk

Hon. Ted Gaines, Member, First District

- Hon. Kristine Lee, President, CAA, and Kings County Assessor-Recorder-Clerk
- Hon. Kristen DePaul, Modoc County Assessor-Recorder

Hon. Mike Schaefer, Member, Fourth District

- Hon. Jordan Z. Marks, San Diego County Assessor-Recorder-Clerk

Hon. Malia M. Cohen, State Controller, represented by Deputy State Controller, Hasib Emran

- Hon. Kristine Lee, President, CAA, and Kings County Assessor-Recorder-Clerk

Hon. Kristine Lee, President, CAA, and Kings County Assessor-Recorder-Clerk

- 2023 Accomplishments Overview
- Introducing Hon. Christina Wynn, President-Elect, CAA, and Sacramento County Assessor

c. Roundtable Discussion on Significant Emerging Issues

The Board and County Assessors will discuss key issues and challenges in California property tax administration and programs.

1) Possessory Interest Challenges

- Low/Moderate Income Housing Issues
- Valuation and Administration Issues

2) Assessment Appeals Challenges

- Assessment Appeals Training for County Counsels and for County Boards

Speaker: Edward Yen, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors, Technology, Planning, and Operations: 2023 Los Angeles County AAB Training Curriculum Overview using strategic digital access.

- BOE Legal Assistance Options
- Building a Shared Legal Team

3) CAA Discussion on Other Emerging Issues or Challenges

d. Group Photo of Board Members and County Assessors

Adjourn

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.

9/21/23 | 5 | Assessment Appeals Board (AAB) County Counsel Training Course | Material Added

9/21/23 | 6 | Statewide Informational Hearing on Modernizing California's Property Tax System Part IV: Board Work Group on Affordable Housing | Material Added

9/21/23 | 7 | Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Minutes and Report | Material Added

9/21/23 | 8 | Workforce Planning Board Work Group Minutes and Report | Material Added

9/21/23 | 9 | 2024 Board Meeting Annual Agenda Workload Plan: Potential Issues Calendar | Material Added

9/21/23 | 15 | Legislative, Research & Statistics Division Chief's Report | Material Added

9/22/23 | 5 | Edward Yen, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors, Technology, Planning, and Operations: 2023 Los Angeles County AAB Training Curriculum Overview using strategic digital access | Material Added

9/22/23 | 15 | Legislative, Research & Statistics Division Chief's Report | Material Revised