

## 2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 42

Tuesday, July 23, 2024

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:01 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, and Mr. Vazquez present, Mr. Schaefer present via teleconference, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. A quorum was established.

The Pledge of Allegiance was led by Mr. Vazquez.

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

Mr. Emran left the Boardroom and Ms. Cohen entered the meeting via teleconference.

### **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

Ms. Lieber invited persons who wish to address the Board regarding items not on the agenda to come forward. Mary Cichetti, Clerk, Board Proceedings, read into the record written comments from Jen, a San Francisco resident ([Exhibit 7.1](#)).

Exhibits to these minutes are incorporated by reference.

### **TAX PROGRAM MATTERS**

Jack McCool, Chief, State-Assessed Properties Division (SAPD), Property Tax Department, reported that the 2024-25 private railroad car tax rate is set at 1.153 percent in accordance with the computation under the provisions of Revenue and Taxation Code, section 11403 ([Exhibit 7.2](#)).

Pamela DiNapoli, Principal Property Appraiser, SAPD, requested Board approval for the lien date 2024 assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law ([Exhibit 7.3](#)).

**MOTION:** Mr. Vazquez made a motion to adopt the 2024 private railroad car roll as recommended by staff. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 43

Tuesday, July 23, 2024

Jason Ybarra, Supervising Property Appraiser, SAPD, requested Board approval for the allocations of the unitary values adopted by the Board in May 2024, plus adjustments based on prior Board action and staff-recommended nonunitary values ([Exhibit 7.4](#)).

MOTION: Ms. Cohen made a motion to adopt the 2024 State-Assessed Property roll as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Christian Younger, Appeals Attorney, presented a summary decision of *Crown Castle Fiber, LLC (8169) EAU23-002, Nonappearance Adjudicatory*, petition for abatement of penalty on the 2019-2022 escape audit assessment in the amount of \$9,080,000. Not all Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626. Members noted that their records disclosed no contributions from this taxpayer, their agent, or participants.

MOTION: Mr. Vazquez made a motion to deny the petition of *Crown Castle Fiber, LLC (8169) EAU23-002* for abatement of the penalty assessment under Section 862. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Ms. Cohen left the meeting via teleconference and Mr. Emran entered the Boardroom on behalf of Ms. Cohen in accordance with Government Code, section 7.9.

**CONSENT AGENDA**

MOTION: Mr. Emran made a motion to adopt the consent agenda including the Board Meeting Minutes of June 26, 2024, as presented. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

**BOARD MEMBER MATTERS**

Ms. Lieber provided an update on property tax legislation impacting the BOE, including AB 1879 (Gipson) Electronic Signatures, and AB 1868 (Friedman) Property Taxation: Assessments: Affordable Housing. The Board received public comment from the following individual:

Gina Rodriguez, Principal, Advocacy Service  
Practice, Ryan, LLC.

## 2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 44

Tuesday, July 23, 2024

MOTION: Ms. Lieber made a motion to support AB 1879 (Gipson) Electronic Signatures, and AB 1868 (Friedman) Property Taxation: Assessments: Affordable Housing. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 11:25 a.m. and reconvened at 11:38 a.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez presented a proposal to hold an informational hearing on property tax implications for California-based regional clean hydrogen hubs (H2Hubs) development to receive information and input from all stakeholders ([Exhibit 7.5](#)).

MOTION: Mr. Vazquez made a motion to schedule an informational hearing on property tax implications for California-based regional clean H2Hub development for the second day of the November 2024 Board Meeting. The motion was seconded by Mr. Gaines. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 12:00 p.m. and reconvened at 1:19 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Gaines presented a proposal to hold a second informational hearing on the insurance market and tax implications to follow up on the February 22, 2024, Informational Hearing: California's Insurance Market ([Exhibit 7.6](#)).

MOTION: Mr. Gaines made a motion to schedule a second informational hearing on the insurance market and tax implications for the second day of the October 2024 Board Meeting. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

### **EXECUTIVE DIRECTOR'S REPORTS**

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

Yvette M. Stowers, Executive Director, reported that the Counties Amador, Imperial, Napa, and San Benito have received time extensions to complete and submit their 2024 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

Page 45

Tuesday, July 23, 2024

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

Norm Scott, Acting Chief Counsel, provided a quarterly report on the Legal Department's workload ([Exhibit 7.7](#)).

Peter Kim, Chief Communications Officer, provided a quarterly report on BOE communications ([Exhibit 7.8](#)).

The Board recessed at 2:25 p.m. and reconvened at 2:37 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 7.9](#)).

David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Lauren Keach, Chief, County-Assessed Properties Division, reported on the status of Letters to Assessors ([Exhibit 7.10](#)), and the Appraisal Training and Certification Program. Holly Cooper, Chief, Assessment Practices Survey Division, provided a quarterly report on Assessment Practices Surveys. 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.

Ted Angelo, Chief, Legislative, Research & Statistics Division, reported on administrative and program related legislative bills impacting the BOE.

**CLOSING**

Members made commemorative comments and closing remarks.

The Board adjourned at 3:46 p.m.

The foregoing minutes are adopted by the Board on August 27, 2024.