

2024 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, August 27, 2024

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:03 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, Mr. Vazquez, and Mr. Schaefer present, Mr. Emran present on behalf of Ms. Cohen, in accordance with Government Code, section 7.9. Mr. Gaines present via teleconference. A quorum was established.

The Pledge of Allegiance was led by Mr. Emran.

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

PUBLIC HEARING

Lisa Thompson, Taxpayers' Rights Advocate, made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution ([Exhibit 8.1](#)). The Board received public comments from the following, and Ms. Thompson responded to each comment.

Hon. Christina Wynn, President, California Assessors' Association (CAA); and Sacramento County Assessor

Marc Aprea, Principal, Aprea & Company, on behalf of California Alliance of Taxpayer Advocates (CATA)
([Exhibit 8.2](#))

Tobias Wolken, Policy Advocate, California Taxpayers Association

Gina Rodriquez, Principal, Advocacy Service Practice, Ryan, LLC

Larry and Phillip Alba, Santa Clara County Residents
([Exhibit 8.3](#))

The Board recessed at 11:24 a.m. and reconvened at 11:36 a.m. with Ms. Lieber, Mr. Gaines (via teleconference), Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Gaines left the meeting.

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Amy Hendrickson, Associate Property Appraiser, Taxpayers' Rights Advocate (TRA) Office, read written comments from the following, and Ms. Thompson responded to each comment.

Serena Friedman, M.D., Sisters Ranch-Winery & Vineyards ([Exhibit 8.4](#))

Ben ([Exhibit 8.5](#))

Chaunchy F. McKearn, Managing Member, Santa Monica Mountains Farmstead, Thousand Oaks, Ventura County ([Exhibit 8.6](#))

David Keller, Oakland Homeowner, Alameda County ([Exhibit 8.7](#))

Anonymous ([Exhibit 8.8](#))

Matthew Sandoval, Stanton Resident, Orange County ([Exhibit 8.9](#))

Patricia Hebert ([Exhibit 8.10](#))

Anonymous Taxpayer ([Exhibit 8.11](#))

Mark Apton ([Exhibit 8.12](#))

Mr. Vazquez left the meeting.

The Board received public comments from the following, and Ms. Thompson responded to each comment.

Stephanie Rusciqno, Retired U.S. Army Veteran

Sheri Duffy

Gina Tse-Louie ([Exhibit 8.13](#))

Kate Oakland

Matthew Hirota, Merced County Resident

Elisa Castle

Anne Gray ([Exhibit 8.14](#))

Jenn Kilroy

Marsha Jenkin

Exhibits to these minutes are incorporated by reference.

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The Board recessed at 1:13 p.m. and reconvened at 2:32 p.m. with Ms. Lieber, Mr. Vazquez, and Mr. Schaefer present, Ms. Cohen present via teleconference.

TAX PROGRAM MATTERS

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the following recommendation for petition for reassessment of unitary value:

Phillips 66 Pipeline, LLC (0480), SAU24-036, Nonappearance Consent: reduce the Board-adopted 2024 unitary value from \$45,000,000 to \$18,300,000 to reflect agreement with Petitioner's request for reassessment of unitary value.

MOTION: Mr. Vazquez made a motion to approve the State-Assessed Properties Division's recommendation to reassess the value of *Phillips 66 Pipeline, LLC (0480)*. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes; and Mr. Gaines was absent.

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

CONSENT AGENDA

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of July 23, 2024, as presented. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; and Mr. Gaines was absent.

BOARD MEMBER MATTERS

Mr. Vazquez proposed that the Board change the October 22-23, 2024, Board meeting date to October 29, 2024.

MOTION: Mr. Vazquez made a motion to change the October 22-23, 2024, Board meeting date to October 29, 2024. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; and Mr. Gaines was absent.

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Mr. Vazquez made remarks regarding key issues and recommendations from the Annual Northern California County Assessors' Association Regional Conference.

EXECUTIVE DIRECTOR'S REPORTS

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues. Ms. Stowers announced the appointment of Richard Moon to the position of Chief Counsel, effective Monday, August 12, 2024.

Yvette M. Stowers, Executive Director, requested Board adoption of the 2025 Board meeting dates and property tax calendars ([Exhibit 8.15](#)).

MOTION: Mr. Vazquez made a motion to adopt the 2025 Board meeting dates and property tax calendars as recommended by staff, including changing the January 22-23, 2025, meeting date to January 23, 2025, only, and the April 16-17, 2025, meeting date to April 29-30, 2025. The motion was seconded by Mr. Emran. The motion passed. Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes; and Mr. Gaines was absent.

Yvette M. Stowers, Executive Director, introduced David Yeung, Deputy Director, Property Tax Department, who provided a report on existing law and mechanics of property valuation related to Proposition 8 and disaster relief ([Exhibit 8.16](#)).

Lisa Renati, Chief Deputy Director, reported on the status of operational priorities.

The Board recessed at 3:46 p.m. and reconvened at 3:56 p.m. with Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office ([Exhibit 8.17](#)).

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 8.18](#)), 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.

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

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, but none provided comment.

CLOSING

Members made commemorative comments and closing remarks.

The Board adjourned at 4:47 p.m.

The foregoing minutes are adopted by the Board on September 24, 2024.