



STATE BOARD OF EQUALIZATION MEETING
450 N Street, Auditorium, Sacramento
Wednesday, May 29, 2024

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Brief 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. Board Meeting Minutes

Request for Board adoption of the [April 16, 2024](#), Board Meeting Minutes.

3. [4-R Act Equalization Ratio](#)..... Mr. Angelo

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

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

Request for Board approval to invite County Assessors to meet with the State Board of Equalization and discuss issues relating to property assessment administration.

5. [Property Tax Forms](#) Ms. Keach

Request for Board adoption of Property Tax Forms.

New and Revised Welfare Exemption Forms

- BOE-267-L Welfare Exemption Supplemental Affidavit, Housing—Lower Income Households
- BOE-267-L1 Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership
- BOE-267-L3 Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)
- BOE-267-L4 Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits "Over-Income" Tenant Data (100% AMI)
- BOE-267-L-A Lower Income Households Family Household Income Reporting Worksheet (140% AMI)
- BOE-267-L-B Lower Income Households Family Household Income Reporting Worksheet (100% AMI)

Revisions to Forms for 2025 Lien Date

- BOE-19-C Certification of Value by Assessor for Base Year Value Transfer
- 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
- BOE-267 Claim for Welfare Exemption (First Filing)
- BOE-267-A Claim for Welfare Exemption (Annual Filing)
- BOE-305-AH Assessment Appeal Application
- BOE-571-A Agricultural Property Statement for 2025
- BOE-571-F Agricultural Property Statement for 2025

- BOE-571-J Annual Racehorse Tax Return
- BOE-571-J1 Report of Boarded Racehorses
- BOE-571-R Apartment House Property Statement for 2025
- BOE-571-STR Short Term Rental Property Statement for 2025

6. [Guidelines for Appraiser Certification and Training](#) Ms. Keach
Request for Board adoption of revised *Guidelines for Appraiser Certification and Training*.

Executive Director’s Reports

7. Executive Director’s ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.
Update on Board Supported Legislation
 - [SB 1436 \(Allen\)](#), California Tax Policy Oversight Board
 - [AB 2353 \(Ward\)](#), Property Tax Payments: Welfare Exemption
 - [AB 2238 \(Low\)](#), Franchise Tax Board: MembershipHighlights of 2024-25 Governor’s May Revision and Goal Setting for the Board
8. [Extension of Time to Complete Local Assessment Roll](#)Ms. Stowers
The counties of Los Angeles, Mariposa and Plumas have received time extensions to complete and submit their 2024 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.
9. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.
10. [Taxpayers’ Rights Advocate Office’s Report](#)Ms. Thompson
Report on activities of the Taxpayers’ Rights Advocate.

11. 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

12. Legislative, Research & Statistics Division Chief's Report Mr. Angelo
Report on administrative and program related legislative bills
impacting the BOE.

13. Annual Board Photograph

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.

14. State-Assessed Property Value Setting 'CF' Mr. McCool
Ms. Cruz/ Ms. Vang/ Ms. T. Williams

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

15. Neutral Tandem - California, LLC (8002), Audit 'CF' Mr. McCool

Request for Board approval to change values of state-assessed
properties discovered on audit. This is a nonappearance non-
adjudicatory matter, and no parties are required to appear. (Not
subject to contribution disclosure statute.)

16. Webpass Telecommunications, LLC (8185), Audit 'CF' Mr. McCool

Request for Board approval to change values of state-assessed
properties discovered on audit. This is a nonappearance non-
adjudicatory matter, and no parties are required to appear. (Not
subject to contribution disclosure statute.)

Board Member Matters

17. Rebuilding, Revitalizing, and Modernizing the State Board of Equalization Ms. Cohen

Discussion and 2024 progress update of the rebuilding, revitalization, and modernizing of the BOE.

18. [Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption BWG Minutes and Report](#)Ms. Lieber/ Mr. Vazquez

Presentation for final approval of Veterans' Exemption, Disabled Veterans' Exemption, and Homeowners' Exemption Board Work Group Minutes and Report from the March 19, 2024, Board Work Group meeting.

19. [SB 964 \(Seyarto\) Tax-Defaulted Property Sales](#) Ms. Lieber/ Mr. Gaines

Discussion and possible action on SB 964 (Seyarto). This bill would prohibit a Chapter 8 sale of tax-defaulted property unless the property is first offered under Chapter 7 or the State Board of Equalization (BOE) conducts a property valuation that shows the value of the property interest is worth less than the amount of the defaulted debt.

Speaker: Hon. Kelly Seyarto, Senator, California State Senate District 32

20. [Property Valuation or Special Exemption](#)Mr. Schaefer

Discussion and possible action on pursuing a constitutional amendment and/or legislation that would provide for property tax relief when a sexually violent predator is released into a specified area.

Adjourn