



# California State Board of Equalization

**STATE BOARD OF EQUALIZATION MEETING**  
**May Lee State Office Complex Auditorium**  
**651 Bannon Street, Sacramento**  
**Tuesday, July 23, 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.

### **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.

2. **FY 2024-25 Private Railroad Car Tax Rate 'CF'** ..... Mr. McCool

Report on the tax rate applicable to the 2024-25 Private Railroad Car Tax Assessment.

3. **Adoption of the 2024 Private Railroad Car Roll 'CF'** ..... Ms. DiNapoli  
Mr. Ybarra

Request for Board approval of the assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.

4. Adoption of the 2024 State-Assessed Property Roll 'CF' ..... Ms. DiNapoli  
Mr. Ybarra  
Request for Board approval of 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.
  
5. Crown Castle Fiber, LLC (8169) EAU23-002, Nonappearance  
Adjudicatory 'CF' .....Mr. Younger  
Petition for penalty abatement of escaped assessment. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

### Consent Agenda

6. Board Meeting Minutes  
Request for Board adoption of the [June 25, 2024](#), Board Meeting Minutes

### Board Member Matters

7. Property Tax Legislation .....Ms. Lieber  
Discussion and possible action on Property Tax Legislation impacting the BOE.
  - AB 1879 (Gipson) Electronic Signatures
  - AB 1868 (Friedman) Property Taxation: Assessments: Affordable Housing
  
8. [Hydrogen Hubs Development and its Property Tax Implications](#)..... Mr. Vazquez  
Discussion and possible action on a proposal to hold an Informational Hearing on Hydrogen Hubs (H2Hubs) Development to receive information and input from state and federal agencies, legislators, energy industry experts, and local representatives.

- 9. [California’s Insurance Market](#) .....Mr. Gaines  
Discussion and possible action on a proposal to hold a second informational hearing on insurance market and tax implications to follow up on the February 22, 2024, Informational Hearing: California’s Insurance Market.

**Executive Director’s Reports**

- 10. Executive Director’s Report .....Ms. Stowers  
Report on the status of pending and upcoming organizational issues.
- 11. [Extension of Time to Complete Local Assessment Roll](#) .....Ms. Stowers  
The counties of 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.
- 12. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati  
Report on the status of operational priorities and BOE budget.
- 13. [Chief Counsel Quarterly Report](#)..... Mr. Scott  
Report on the Legal Department’s workload over the last three months.
- 14. [Communications Chief’s Quarterly Report](#) ..... Mr. Kim  
Report on the status of BOE communications.
- 15. [Taxpayers’ Rights Advocate Office’s Report](#) .....Ms. Thompson  
Report on activities of the Taxpayers’ Rights Advocate Office.

16. 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](#) ..... Ms. Keach
  - Appraisal Training and Certification..... Ms. Keach
  - Assessment Practices Surveys Quarterly Report.....Ms. Cooper
  - State Assessed Property ..... Mr. McCool
17. Special Taxes Quarterly Report..... Ms. L. Williams  
Report on the Special Taxes workload for the third quarter.
18. Legislative, Research & Statistics Division Chief's Report ..... Mr. Angelo  
Report on administrative and program-related legislative bills  
impacting the BOE.

**Adjourn**