

## 2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, March 26, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:04 a.m., with Mr. Gaines, Chairman, Ms. Lieber, Vice Chair, Mr. Vazquez, and Mr. Schaefer present; and 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. Gaines.

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

Mr. Emran left the meeting and Ms. Cohen joined via teleconference.

### **Public Comment on Matters Not on the Agenda**

Mr. Gaines invited persons who wish to address the Board regarding items not on the agenda to come forward, none provided comment at the time. However, this matter was called again later in the day and public comment was provided at that time.

### **Tax Program Matters**

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board approval to change values of state-assessed properties discovered on audit.

MOTION: Mr. Vazquez made a motion to adopt the *Extenet Systems (California) LLC (8093)*, audit adjustments of \$85,100,000 Excessive Assessment for 2021 to 2024. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Vazquez made a motion to adopt the *Vero Fiber Networks, LLC (8228)*, audit adjustments of \$4,240,000 Escaped Assessment, \$630,000 Penalty, \$945,000 Assessment In-lieu of Interest, for 2022 to 2023. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

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Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of proposed unitary land escaped assessment of state-assessed properties.

MOTION: Mr. Schaefer made a motion to adopt the *Pacific Gas & Electric Company (0135)*, land escaped assessment in the amount of \$12,281,632 full value for 2021 to 2024. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Vazquez made a motion to adopt the *Southern California Edison Company (0148)*, land escaped assessment in the amount of \$1,733,200 full value for 2021 to 2024. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

MOTION: Mr. Vazquez made a motion to adopt the *Cellco Partnership (2559)*, land escaped assessment in the amount of \$2,066,241 full value for 2021 to 2024. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

### **Public Comment on Matters Not on the Agenda (Continued)**

The Board received public comments from the following speaker:

Hon. Claude Parrish, Orange County Assessor

Ms. Cohen stated that she has concerns about the Board taking positions on Bills without prior review and would like to see protocol developed outlining the process by which the Board can take action on legislative matters.

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

### **Consent Agenda**

MOTION: Mr. Schaefer made a motion to adopt the consent agenda including the Board Meeting Minutes of February 19, 2025, as presented. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

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### Board Member Matters

Mr. Vazquez made introductory remarks regarding a proposed 2025 Board Meeting Calendar revision for the July 23, 2025, Board meeting date ([Exhibit 3.1](#)).

MOTION: Mr. Vazquez made a motion to change the July 23, 2025, Board meeting date to July 29, 2025. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Emran voted yes; Mr. Schaefer voted no.

Exhibits to these minutes are incorporated by reference.

Mr. Vazquez made introductory remarks regarding the *2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions Informational Hearing* summary report of February 19, 2025 ([Exhibit 3.2](#)).

MOTION: Mr. Vazquez made a motion to approve the *2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions Informational Hearing* summary report of February 19, 2025. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

Mr. Vazquez made introductory remarks and introduced Hon. Bob Archuleta, Senator, California State Senate, District 30, who discussed SB 296 (Archuleta), Property Taxation: Exemption: Disabled Veteran Homeowners.

MOTION: Mr. Vazquez made a motion to adopt a Board position supporting SB 296 (Archuleta). The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

Mr. Vazquez made introductory remarks and introduced Hon. Kelly Seyarto, Senator, California State Senate District 32, who discussed SB 56 (Seyarto), Disabled Veterans Exemption: Household Income. The Board also received comments from Nicolas Gauthier, Capitol Director, of Senator Seyarto's office.

MOTION: Mr. Vazquez made a motion to adopt a Board position supporting SB 56 (Seyarto). The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

The Board recessed at 12:15 p.m. and reconvened at 12:33 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

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Mr. Vazquez made introductory remarks and introduced Hon. Mike Gipson, Assemblymember, California State Assembly, District 65, who discussed AB 245 (Gipson), Property Tax: Application of Base Year Value, Disaster Relief. The Board also received comments from Harrison Bowlby, Senior Consultant, Assembly Committee on Revenue and Taxation.

MOTION: Mr. Vazquez made a motion to adopt a Board position supporting AB 245 (Gipson). The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

The Board recessed at 12:58 p.m. and reconvened at 1:58 p.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Vazquez made introductory remarks and introduced Mitchell Mattos, Legislative Director, on behalf of Hon. Dr. Corey Jackson, Assemblymember, California State Assembly, District 60, who discussed AB 317 (Jackson), California First Time Homeowner Dream Act. The Board deferred consideration of the matter to a later date.

Mr. Schaefer made introductory remarks regarding public comment instructions as reflected on various State Board of Equalization materials.

MOTION: Ms. Lieber made a motion to affirm the Board's current practice of advising the public of their right to make comments anonymously, pursuant to the Bagley-Keene Open Meeting Act. The motion was seconded by Mr. Emran. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Emran voted yes; Mr. Schaefer voted no.

Mr. Vazquez made introductory remarks regarding SB 663 (Allen) Winter Fires of 2025: Real Property Tax: Exemptions and Reassessment, which would provide various relief for damage or destroyed property because of the 2025 wildfires in the Counties of Los Angeles and Ventura.

MOTION: Mr. Vazquez made a motion to adopt a Board position supporting SB 663 (Allen). The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, and Mr. Schaefer voted yes; Mr. Emran abstained.

Mr. Vazquez made introductory remarks regarding a prerecorded presentation from Hon. Joaquin Torres, Chair, California Assessors' Association (CAA) Legislative Committee, and San Francisco City and County Assessor-Recorder, which discussed the CAA's 2025 Legislative Agenda.

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### **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 of Los Angeles and San Luis Obispo have received time extensions to complete and submit their 2025 Local Assessment Rolls, pursuant to Revenue and Taxation Code section 155.

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

Lisa Thompson, Taxpayers' Rights Advocate, reported on the workload of the Taxpayers' Rights Advocate Office.

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, 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.

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 4:00 p.m.

The foregoing minutes are adopted by the Board on April 29, 2025.