

## 2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, June 18, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:03 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. Vazquez.

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

### **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, but none provided comment.

### **Consent Agenda**

MOTION: Mr. Schaefer made a motion to adopt the consent agenda including the Board Meeting Minutes of May 28, 2025, as presented. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

### **Chief Counsel Matters**

David Lujan, Attorney, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, to update subdivision (a)(2) to include "qualified 501(c)(3) bonds" to reflect recent statutory changes to Revenue and Taxation Code section 214 ([Exhibit 6.1](#)).

MOTION: Mr. Vazquez made a motion to adopt Section 100 changes to Property Tax Rule 140 as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

Exhibits to these minutes are incorporated by reference.

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David Lujan, Attorney, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 5334, *Time for Filing of Petitions*, to update the name of the agency's division to "Assessment Practices Survey Division" in subdivision (a), and to update the title of the Deputy Director in subdivision (b) to "Deputy Director of the Property Tax Department" ([Exhibit 6.2](#)).

MOTION: Mr. Vazquez made a motion to adopt Section 100 changes to Property Tax Rule 5334 as recommended by staff. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

David Lujan, Attorney, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*, to update the subdivision (e) references to the statutory definitions of "Accessory Dwelling Unit" and "Junior Accessory Dwelling Unit" to the correct subdivisions (a) and (d) of Government Code section 66313, respectively, to make the rule consistent with recent changes to that statute ([Exhibit 6.3](#)).

MOTION: Ms. Lieber made a motion to adopt Section 100 changes to Property Tax Rule 462.520 as recommended by staff. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

David Lujan, Attorney, Legal Department, made introductory remarks regarding staff's request for authorization to make Section 100 changes to Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*, to update the subdivision (h) references to the statutory definitions of "Accessory Dwelling Unit" and "Junior Accessory Dwelling Unit" to the correct subdivisions (a) and (d) of Government Code section 66313, respectively, to make the rule consistent with recent changes to that statute ([Exhibit 6.4](#)).

MOTION: Mr. Schaefer made a motion to adopt Section 100 changes to Property Tax Rule 462.540 as recommended by staff. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

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### Board Member Matters

Mr. Gaines made introductory remarks regarding the creation of a Board Work Group to follow legislation for possible formal Board positions. Mr. Vazquez presented three specific proposed actions ([Exhibit 6.5](#)).

MOTION: Mr. Vazquez made a motion to create a Legislative Work Group to follow legislation for possible formal Board positions as follows: 1) it should be named the "Legislative Standing Committee," though in form and structure it is a work group under the Board Governance Policy but that is free to convene at each monthly Board meeting as needed without seeking prior Board approval; 2) each Board Member should be allowed to submit appropriate legislative agenda items to the Executive Director for consideration by the Work Group Chair so that every Member is involved and avoids Bagley-Keene Open Meetings Act issues; 3) the work group Chair should be allowed to waive the requirement for a full report if appropriate and if there is a sufficient public record in the minutes; 4) election of the work group Chair and Vice Chair should be decided by the full Board on an annual basis at the appropriate December Board meeting; and 5) topics of consideration should be as extensive as possible and should include: a) all legislation-related issues, inquiries and research, b) a Board legislative plan; c) past, present and future bills, d) initiation of legislative concepts or proposal; and e) discussion and implementation of proposed or enacted legislation. The motion was seconded by Ms. Lieber. Ms. Lieber withdrew her second. Mr. Vazquez withdrew his motion.

MOTION: Mr. Vazquez made a motion to bring the matter back to the Board with the following: an analysis of a standing legislative Board Work Group, including an analysis of any necessary or advisable changes to the charter; an analysis of a legislative committee structure with any changes necessary to make it compatible with AB 102; and an analysis of advantages or disadvantages of Board Member Matters items, considering recent Board Governance Policy changes, as compared to the other two potential options. The motion was seconded by Ms. Lieber. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 11:41 a.m. and reconvened at 11:55 a.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Mr. Gaines and Mr. Vazquez made introductory remarks regarding a proposal to hold a *Modular Homes for Affordable Housing after Disasters* Informational Hearing at the July 29, 2025, meeting on how modular homes could be used for affordable housing and/or rebuilt for those impacted by disasters ([Exhibit 6.6](#)). The Board received public comments from the following speaker:

Susie Y. Wong, VP of Governmental Affairs,  
ReMo Homes.

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MOTION: Mr. Vazquez made a motion to hold an Informational Hearing *Modular Homes for Affordable Housing after Disasters* at the July 29, 2025, meeting as proposed. The motion was seconded by Mr. Emran. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Mr. Vazquez presented the draft Minutes and Report of the April 30, 2025, *2025 County Assessor and Assessment Appeals Board (AAB) Issues Board Work Group* (BWG) meeting for Board approval and requested an additional BWG meeting on September 17, 2025 ([Exhibit 6.7](#)).

MOTION: Mr. Emran made a motion to approve the draft Minutes of the April 30, 2025, *2025 County Assessor and AAB Issue* BWG meeting as presented. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

MOTION: Mr. Vazquez made a motion to schedule an additional *2025 County Assessor and AAB Issue* BWG meeting on September 17, 2025. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

MOTION: Mr. Vazquez made a motion to approve the Report of the April 30, 2025, *2025 County Assessor and AAB Issue* BWG meeting 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.

Ms. Lieber provided a report on the Board's May 28, 2025, Informational Hearing, including the status of survivors' recovery from California firestorms, and consideration of the impact of algorithmically driven underinsurance of properties throughout California ([Exhibit 6.8](#)). The Board received public comments from the following speaker:

David Shaffer, Vice President, Heffernan Brignole  
Insurance Services, LLC, Walnut Creek

The Board recessed at 1:02 p.m. and reconvened at 2:04 p.m. with Mr. Gaines, Mr. Vazquez, and Mr. Emran present.

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### **Executive Director's Reports**

Lisa Renati, Chief Deputy Director, reported on the status of pending and upcoming organizational issues.

Lisa Renati, Chief Deputy Director, reported that the Counties of Humboldt, Plumas and Tulare 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. Mr. Yeung reported on the status of pending and upcoming projects and activities for the State-Assessed Properties 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 3:07 p.m.

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