

2025 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Tuesday, December 16, 2025

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:01 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. Emran.

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, but none provided comment.

Tax Program Matters

Jack McCool, Chief, State-Assessed Properties Division, Property Tax Department, requested Board adoption of the following recommendations for 2025 State-Assessed Property Board Roll Changes:

2025 33-01 148 Southern California Edison Company
Decrease \$26,306,846 Unitary Improvements in
TRA 000-095 due to Assessee reporting error.

2025 36-01 148 Southern California Edison Company
Increase \$26,306,846 Unitary Improvements in
TRA 000-095 due to Assessee reporting error.

MOTION: Mr. Vazquez made a motion to approve corrections to the 2025 Board Roll of State-Assessed Property as recommended by staff. The motion was seconded by Mr. Schaefer. 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 the recommendation on *Vero Fiber Networks LLC* (8228), *EAU25-002, Property Tax Nonappearance Consent*, petition for reassessment of the 2022-2024 audit escaped assessment and abatement of penalty.

MOTION: Mr. Schaefer made a motion to reduce the Petitioner's 2025 Board-adopted unitary value by \$630,000 to \$5,185,000 to reflect agreement with Petitioner's request for reassessment of the 2022-2024 escaped assessment and abatement of penalty as recommended by staff. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Eric Boeing, Appeals Attorney, presented a summary decision of *U.S. TelePacific Corp.* (7757), *SAU25-004, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$92,800,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Schaefer made a motion to approve the Appeals Attorney recommendation to partially grant the petition, thereby reducing the value by \$30,700,000 to \$62,100,000 consistent with the State-Assessed Properties Division's recommendation. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Louis Ambrose, Appeals Attorney, presented a summary decision of *Race Telecommunications, LLC* (8099), *SAU25-005, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$415,400,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Ms. Lieber made a motion to deny the petition thereby affirming the 2025 Board-adopted unitary value of \$415,400,000 as recommended by the Appeals Attorney. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

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Sarah J. Wilkman, Appeals Attorney, presented a summary decision of *Crown Castle Fiber LLC (8169), SAU25-018, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$1,365,600,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Schaefer made a motion to deny the petition thereby affirming the 2025 Board-adopted unitary value of \$1,365,600,000 as recommended by the Appeals Attorney. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Sarah J. Wilkman, Appeals Attorney, presented a summary decision of *Consolidated Communications of California Inc. (0294), SAU25-020, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$85,100,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Vazquez made a motion to approve the Appeals Attorney recommendation to grant the petition consistent with the parties' agreement to reduce the value from \$85,100,000 to \$69,400,000. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Louis Ambrose, Appeals Attorney, presented a summary decision of *San Pablo Bay Pipeline Company (0492), SAU25-021, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$57,000,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Schaefer made a motion to deny the petition thereby affirming the 2025 Board-adopted unitary value of \$57,000,000 as recommended by the Appeals Attorney. The motion was seconded by Mr. Vazquez. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

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Louis Ambrose, Appeals Attorney, presented a summary decision of *Crimson California Pipeline LP (0490), SAU25-022, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$19,900,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Vazquez made a motion to deny the petition thereby affirming the 2025 Board-adopted unitary value of \$19,900,000 as recommended by the Appeals Attorney. The motion was seconded by Mr. Schaefer. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Sarah J. Wilkman, Appeals Attorney, presented a summary decision of *Harbor Cogeneration Company, LLC (1145), SAU25-023, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$22,100,000. Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626: No disqualifying contributions were disclosed.

MOTION: Mr. Vazquez made a motion to approve the Appeals Attorney recommendation to grant the petition consistent with the parties' agreement to reduce the value from \$22,100,000 to \$8,840,000. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Sarah J. Wilkman, Appeals Attorney, presented a summary decision of *Pacific Wywyerd LLC (8238), SAU25-016, Property Tax Appeal Nonappearance Adjudicatory*, petition for reassessment of 2025 Board-adopted unitary value in the amount of \$79,000,000. Some Contribution Disclosure forms were filed as required pursuant to Government Code, section 15626, and some were not: Members noted that their records disclosed no disqualifying contributions from this taxpayer, their agent, or participants.

MOTION: Mr. Vazquez made a motion to deny the petition as recommended by the Appeals Attorney thereby affirming the 2025 Board-adopted unitary value. The motion was seconded by Ms. Lieber. The motion passed. Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen voted yes.

Ms. Cohen left the teleconference and entered the Boardroom.

The Board recessed at 11:01 a.m. and reconvened at 11:15 a.m. with Mr. Gaines, Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Ms. Cohen present.

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Chief Counsel Matters

Julia Himovitz, Attorney, made introductory remarks regarding Organization of the Board and its vote to elect a new Board Chair and Vice Chair for 2026.

Ms. Himovitz opened the floor to nominations for Chair. Ms. Lieber, Mr. Vazquez, and Mr. Schaefer were nominated for Board Chair. Upon close of nominations, roll was called for the election of Board Chair for 2026. Votes were cast as follows:

Mr. Gaines voted to elect Mr. Vazquez.
Ms. Lieber voted to elect Ms. Lieber.
Mr. Vazquez voted to elect Mr. Vazquez.
Mr. Schaefer voted to elect Mr. Schaefer.
Ms. Cohen voted to elect Ms. Lieber.

Mr. Schaefer withdrew his nomination. The remaining nominations for Board Chair were Ms. Lieber and Mr. Vazquez. Roll was called for the election of Board Chair for 2026. Votes were cast as follows:

Mr. Gaines voted to elect Ms. Lieber.
Ms. Lieber voted to elect Ms. Lieber.
Mr. Vazquez voted to elect Mr. Vazquez.
Mr. Schaefer voted to elect Ms. Lieber.
Ms. Cohen voted to elect Ms. Lieber.

The Board elected Ms. Lieber to serve as Board Chair, effective January 1, 2026.

Ms. Himovitz opened the floor to nominations for Vice Chair. Mr. Gaines and Mr. Vazquez were nominated for Board Vice Chair. Upon close of nominations, roll was called for the election of Board Vice Chair for 2026. Votes were cast as follows:

Mr. Gaines voted to elect Mr. Gaines.
Ms. Lieber voted to elect Mr. Gaines.
Mr. Vazquez voted to elect Mr. Vazquez.
Mr. Schaefer voted to elect Mr. Gaines.
Ms. Cohen voted to elect Mr. Gaines.

The Board elected Mr. Gaines to serve as Board Vice Chair, effective January 1, 2026.

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

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Consent Agenda

MOTION: Ms. Lieber made a motion to adopt the consent agenda including the Board Meeting Minutes of November 19, 2025; and the publication of the 2026 revisions of Assessors' Handbook, Section 531, *Residential Building Costs*, Section 534, *Rural Building Costs*, and Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*, as presented. The motion was seconded by Mr. Vazquez. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Executive Director's Reports

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

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 (LRSD), presented legislative proposal BOE 2025 #3 from the LRSD for the Board to consider sponsoring. The proposal would extend the sunset on the valuation methodology specified in Revenue and Taxation Code section 401.10 ([Exhibit 12.1](#)).

Mr. Schaefer left the meeting at 1:01 p.m.

MOTION: Ms. Lieber made a motion to support the proposal. The motion was seconded by Mr. Emran. The motion passed. Mr. Vazquez, Ms. Lieber, Mr. Gaines, and Mr. Emran voted yes; and Mr. Schaefer was absent.

Exhibits to these minutes are incorporated by reference.

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Closing

Members made commemorative comments and closing remarks.

The Board adjourned at 1:21 p.m.

The foregoing minutes are adopted by the Board on January 28, 2026.