



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Thursday, January 23, 2025

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 State 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. [Southern California Edison Company \(0148\), SAU24-003, Section 40](#) Ms. Wilkman

Approval to publish summary decision under Revenue and Taxation Code Section 40 for previously decided petition for reassessment of the 2024 unitary value. This is a nonappearance, non-adjudicatory matter and no parties are required to appear.

3. CVIN, LLC (8151), EAU24-001, Property Tax Appeal
Nonappearance Adjudicatory 'CF' Ms. Wilkman

Petition for reassessment of the 2023 unitary escaped land assessment and penalty abatement. This is a nonappearance adjudicatory matter, and no parties are required to appear. Contribution Disclosure forms are required pursuant to Gov. Code, § 15626.

4. Chevron USA, Inc. (0429), 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.)

5. Mariposa Energy, LLC (1159), 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.)

6. AT&T Mobility LLC (2606), 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.)

7. Time Warner Cable Information Services (CA), LLC (8063),
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.)

- 8. State-Assessed Property Board Roll Changes ‘CF’ Mr. McCool
Request for Board approval of changes to values of 2024 state-assessed properties. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

Consent Agenda

- 9. Board Meeting Minutes
Request for Board adoption of the [December 17, 2024](#), Board Meeting Minutes.
- 10. [California’s Hydrogen Hub \(H2Hubs\) Project Summary](#)
Request for Board adoption of this summary of testimony and discussion of information received at the November 20, 2024, Informational Hearing on H2Hubs, which corrects a clerical error and will replace the December 2024 Board-adopted version.

Board Member Matters

- 11. [2025 County Assessor and Assessment Appeals Board \(AAB\) Issues Board Work Group Proposal](#) Mr. Vazquez
Discussion and possible action on a proposal to establish a Board Work Group to address administrative and other issues facing County Assessors and AABs in 2025.
- 12. [California's Property Tax System in Addressing the Disproportional Impact of Poverty Informational Hearing Proposal](#)Ms. Lieber
Discussion and possible action on a proposal to hold an Informational Hearing at the April 30, 2025, meeting on the importance of California's property tax system in addressing the disproportional impact of poverty reflected in income inequality, geographic disparities, and financial outcomes for Californians.

13. [2025 Legislative Concepts Board Discussion](#)..... Mr. Vazquez
Board discussion and possible action on proposed legislative concepts addressing areas of interest to Board Members for possible future consideration and action during the 2025-2026 Legislative Session.

Executive Director's Reports

14. Executive Director's ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.
15. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati
Report on the status of operational priorities and BOE budget.
16. [Chief Counsel Quarterly Report](#)..... Mr. Moon
Report on the Legal Department's workload.
17. [Communications Chief's Quarterly Report](#) Mr. Kim
Report on the status of BOE communications.
18. [Taxpayers' Rights Advocate Office's Report](#)Ms. Thompson
Report on activities of the Taxpayers' Rights Advocate Office.
19. 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
 - Assessment Practices Surveys Quarterly Report
 - State Assessed Property

- 20. Special Taxes Quarterly Report..... Ms. L. Williams
Report on the Special Taxes workload for the third quarter.

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

Closed Session

- 22. Pending Litigation: *Southern California Edison Company v. California State Board of Equalization, et al.*, Orange County Superior Court [2020] Case No. 30-2022-01258109-CU-MC-CJC, [2021] Case No. 30- 2022-01258057-CU-MC-CJC, [2022] Case No. 30-2023-01328239-CU-MC-CJC and [2023] Case No. 30-2024-01403215-CU-MC-CXC (Gov. Code, § 11126(e)).

Adjourn