



ANTONIO VAZQUEZ
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: January 8, 2025

To: Ted Gaines, Chairman
Sally J. Lieber, Vice Chair
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Board Member, Third District

Re: **January 23, 2025, Board Meeting Item – Board Discussion of 2025 Legislative Concepts**

Summary

Honorable Members, the purpose of this agenda item is to provide the Board with an opportunity to discuss possible additional legislative proposals at the beginning of the 2025-2026 Legislative Session. This memo lists several legislative concepts to address important policy issues, and my hope is that a public discussion of these ideas can contribute to a robust policy environment and generate additional proposals that the Board collectively, or individual Board Members, can support. As the discussion is conceptual in nature, there is no need for the Board to take action on any proposal at this time, but my hope is that this item will encourage potential action at future meetings as well as enable collaboration with legislators where appropriate.

Background and Concepts for Discussion

The Legislature reconvened the 2025-2026 Legislative Session on January 6, 2025. Legislators are currently considering bill proposals, which must be introduced by late February. At the Board's December 2024 meeting, the Board voted to sponsor two legislative proposals presented by the Legislative, Research & Statistics Division on behalf of the agency. This agenda item is intended to broaden the discussion into other possible areas of collaboration on legislation, so that the Board can explore additional areas of shared policy interest or concern in a transparent and open environment.

There are numerous challenges facing California taxpayers on issues relating to the Board's jurisdiction, from the lack of affordable housing for low- and medium-income buyers, to climate change and the difficulties inherent in a transition to clean energy resources, among many others. This memo suggests that the Board consider the following non-exclusive list of legislative concepts for discussion at the upcoming January 23, 2025, meeting:

1. Increasing the availability of affordable housing for lower income first time home buyers through potential property tax relief or targeted property development incentives;
2. Increasing transparency and direct accountability in taxpayer appeals through Board discussion or oversight;
3. Encouraging the transition to clean energy through possible property tax incentives, such as narrowly tailored possessory interest legislation for specified hydrogen infrastructure.

This first step will provide the Board the opportunity to discuss any potential issues that may rise from these concepts, how these concepts can potentially address these issues, and how the Board can contribute, ameliorate, and resolve any of the issues raised. From there, the Board can actively propose, seek out, and support solutions through legislation. This will also allow the Board the opportunity to collaborate amongst each other, with the Legislature, and other stakeholders while bringing attention to issues facing taxpayers.

Ultimately, any legislation seeking the Board's position will be brought back at a future Board Meeting.



ANTONIO VAZQUEZ, Board Member
Board of Equalization, 3rd District

Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Member Antonio Vazquez
Mr. Matt Cox, Chief Deputy, Office of Chairman Ted Gaines
Mr. Douglas Winslow, Chief Deputy, Office of Vice Chair Sally J. Lieber
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director