



# California State Board of Equalization

## STATE BOARD OF EQUALIZATION MEETING May Lee State Office Complex Auditorium 651 Bannon Street, Sacramento Wednesday, February 19, 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.

#### Board Member Matters

#### 2. Overview of Governor's Proposed Budget 2025/26..... Ms. Cohen / Mr. Emran

Overview of the Governor's proposed 2025/26 budget.

Speaker: Erika Li, Chief Deputy Director, Budgets,  
California Department of Finance

### 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.

- 3. Public Hearing for Property Tax State Assessee's Presentations on Capitalization Rates and Other Factors Affecting Values ..... Mr. McCool

State assessee's and/or representatives' presentations on capitalization rates and other factors affecting Fiscal Year 2025-26 property values of California state-assessee's and private railroad cars taxpayers.

Speaker: Peter W. Michaels, Law Offices of Peter Michaels

- 4. Property Tax Nonappearance Matters, Section 40 Summary Decisions ..... Ms. Wilkman

Request for Board approval to publish summary decisions under Revenue and Taxation Code Section 40 for previously decided petitions for reassessment of the 2024 unitary value. These are nonappearance, non-adjudicatory matters and no parties are required to appear.

- a. [Race Telecommunications, LLC \(8099\), SAU24-016, Section 40](#)
- b. [Crown Castle Fiber \(8169\), SAU24-025, Section 40](#)
- c. [BNSF Railway Company \(0804\), SAU24-024, Section 40](#)

- 5. Property Tax Nonappearance Matters, Audits ..... Mr. McCool

Request for Board approval to change values of state-assessed properties discovered on audit. These are nonappearance, non-adjudicatory matters, and no parties are required to appear. (Not subject to contribution disclosure statute.)

- a. Pacific Harbor Line, Inc. (813), Audit 'CF'
- b. Central California Traction Company (818), Audit 'CF'
- c. Consolidated Communications Enterprise Services, Inc. (7707), Audit 'CF'
- d. Synergem Technologies, Inc. (8211), Audit 'CF'

## Consent Agenda

6. Board Meeting Minutes

Request for Board adoption of the [January 23, 2025](#), Board Meeting Minutes.

## Executive Director's Reports

7. [Taxpayers' Rights Advocate Office's Report](#) .....Ms. Thompson

Report on activities of the Taxpayers' Rights Advocate (TRA) Office, and presentation of the 2023-24 TRA Annual Report highlighting the office's accomplishments, taxpayer service improvements, and examples of cases illustrating services provided.

## Board Member Matters

8. [AB 53 \(Ramos\)](#), Excluding Military Pensions from State Personal Income Tax.....Ms. Lieber

Discussion and possible action for support of legislative proposal AB 53 (Ramos) Personal income taxes: exclusion: Military Services Retirement and Surviving Spouse Benefit Payment Act, which would grant uniformed retirees and their survivors a state personal income tax exclusion on their military pensions.

9. [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.

**Informational Hearing on 2025 Wildfire Disaster Relief and Recovery:  
Legislation and Other Solutions ..... Mr. Vazquez**

10. Introductory Remarks on Informational Hearing

Board Informational Hearing to gather testimony from key leaders and to offer/provide assistance on the relief and recovery efforts addressing the January 2025 wildfire disaster in Los Angeles County in the areas of property taxation and insurance; specifically to: (1) understand the extent of the damage and efforts underway by various agencies to provide aid and relief; and (2) explore the property tax implications and recommendations and determine how the Board may be able to further its support to relevant agencies and the disaster victims.

11. County-Level Relief and Recovery Efforts

Input on the extent of disaster claims, value adjustments, hurdles, and additional guidance, assistance or recommendations that may be helpful for the Los Angeles County Assessor in providing property tax relief.

Speaker: Hon. Jeffrey Prang, Los Angeles County Assessor

12. Proposed Legislative Solutions

Input on disaster relief proposals recently introduced in the Legislature, their respective potential impacts, and analysis and possible support for key legislation.

Speakers: Hon. Ben Allen, Senator, California State Senate District 24

Hon. Celeste Rodriguez, Assemblymember, California State Assembly District 43

Hon. Sasha Renée Pérez, Senator, California State Senate District 25

13. Public Comments on Informational Hearing

Members of the public are invited to provide comment at the Informational Hearing. In the event that a member of the public who wishes to provide public comment is unable for any reason, including but not limited to time constraints, we suggest submitting your comments in writing at the following [Link to Written Comment Form](#). If you have questions regarding Public Comments, contact the Board Proceedings Division by email at [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov) or by phone at 916-274-3540.

14. Closing Remarks on Informational Hearing

Summary of testimony and information received. Detailed Minutes and Report to be presented and discussed at the March 26, 2025, Board meeting to discuss possible avenues for Board support of recovery and relief efforts.

**Adjourn**

## **Board Meeting Agenda Changes**

The following is a list of each change to the agenda, including the date of change, item number, item name and description of change.

2/11/25 | 4c | BNSF Railway Company (0804), SAU24-024, Section 40 | Material Revised