



STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday, March 26, 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. **Extenet Systems (California) LLC (8093), 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.)

3. **Vero Fiber Networks, LLC (8228), 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.)

- 4. Pacific Gas & Electric Company (0135), Land Escaped Assessment 'CF' Mr. McCool

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

- 5. Southern California Edison Company (0148), Land Escaped Assessment 'CF' Mr. McCool

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

- 6. Cellco Partnership (2559), Land Escaped Assessment 'CF' Mr. McCool

Request for Board approval of land escaped assessment of state-assessed property. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

Consent Agenda

- 7. Board Meeting Minutes

Request for Board adoption of the [February 19, 2025](#), Board Meeting Minutes.

Board Member Matters

- 8. [2025 Board Meeting Calendar Revision](#) Mr. Vazquez

Discussion and possible action to change the July 23, 2025, Board meeting date to July 29, 2025.

- 9. [2025 Wildfire Disaster Relief and Recovery: Legislation and Other Solutions Informational Hearing Summary Report](#)..... Mr. Vazquez

Discussion and possible action on Summary Report for 2025 Wildfire Informational Hearing.

- 10. Public Comment Instructions Mr. Schaefer

Discussion and possible action on language regarding public comment as reflected on various State Board of Equalization materials.

- 11. [SB 663 \(Allen\) Winter Fires of 2025: Real Property Tax: Exemptions and Reassessment](#) Mr. Vazquez

Discussion and possible action for support of SB 663 (Allen). Under various provisions of the Revenue and Taxation Code relating to taxation, this bill would provide various relief for damage or destroyed property as a result of the 2025 wildfires in the Counties of Los Angeles and Ventura.

- 12. SB 296 (Archuleta), Property Taxation: Exemption: Disabled Veteran Homeowners Mr. Vazquez

Discussion and possible action for support of SB 296 (Archuleta). Under the Revenue and Taxation Code relating to property taxation, this bill would exempt from taxation property owned by a veteran that is 100 percent disabled and the property is used as the veteran’s principal place of residence.

Speaker: Hon. Bob Archuleta, Senator, California State Senate, District 30

- 13. SB 56 (Seyarto), Disabled Veterans Exemption: Household Income Mr. Vazquez

Discussion and possible action for support of SB 56 (Seyarto). This bill would exclude service-connected disability payments, as defined, from the definition of household income for the purposes of determining whether an individual is eligible for the disabled veterans’ exemption.

- 14. AB 317 (Jackson), California First Time Homeowner Dream Act Mr. Vazquez

Discussion and possible action for support of AB 317 (Jackson). This bill would exempt from California Environmental Quality Act (CEQA) new construction of a single-family dwelling that is intended to be sold to a first-time homebuyer and offer such dwellings a property tax deferral.

Speaker: Hon. Dr. Corey Jackson, Assemblymember, California State Assembly, District 60

- 15. AB 245 (Gipson), Property Tax: Application of Base Year Value, Disaster Relief Mr. Vazquez

Discussion and possible action for support of AB 245 (Gipson). Under the Revenue and Taxation code relating to property taxation, this bill would provide various relief for damage or destroyed property as a result of certain 2025 wildfires.

Speaker: Hon. Mike Gipson, Assemblymember, California State Assembly, District 65

- 16. California Assessors' Association (CAA) 2025 Legislative Agenda.... Mr. Vazquez

Presentation and discussion for possible action on legislation currently under consideration by the CAA.

Speaker: Hon. Joaquin Torres, Chair, CAA Legislative Committee, and San Francisco City and County Assessor-Recorder.

Executive Director's Reports

- 17. Executive Director's ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

- 18. [Extension of Time to Complete Local Assessment Roll](#)Ms. Stowers

The counties of Los Angeles and San Luis Obispo have received time extensions to complete and submit their 2025 Local Assessment Rolls, pursuant to Revenue and Taxation Code, section 155.

19. Operational Priorities Report Ms. Renati
Report on the status of operational priorities.

20. [Taxpayers' Rights Advocate Office's Report](#)Ms. Thompson
Report on activities of the Taxpayers' Rights Advocate Office.

21. 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
 - State Assessed Property

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

Adjourn