



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING May Lee State Office Complex Auditorium 651 Bannon Street, Sacramento Tuesday, April 29, 2025

AGENDA

Tuesday, April 29, 2025

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. Public Hearing for Property Tax State Assessee's Presentations on the Valuation of State-Assessed Properties Mr. McCool

The Board will hear state assessee's presentation(s) on the valuation of state-assessed properties.

- 3. Sacramento Municipal Utilities District (0487), 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.

- 4. AT&T Mobility LLC (2606), EAU25-001, Property Tax Nonappearance Consent 'CF' Mr. McCool

Petition for the abatement of penalty applied to escaped assessment for 2024. Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.

Consent Agenda

- 5. Board Meeting Minutes

Request for Board adoption of the [March 26, 2025](#), Board Meeting Minutes.

Board Member Matters

- 6. [Board Governance - Guidelines for Presenting a Legislative Bill for Board Support](#) Ms. Lieber

Discussion and possible action on a proposed amendment to the Board Governance Policy to include guidelines for presenting a legislative bill under consideration by the California Legislature and the Governor for formal Board support or opposition.

- 7. [California Wildfire Disaster Relief, Issues Impacting Recovery, and the Impact of Insufficient Replacement Costs Informational Hearing Proposal](#) Ms. Lieber

Discussion and possible action on a proposal to hold an Informational Hearing at the May 28, 2025, meeting on the status of recovery from wildfires and other disasters in the recent past, and consideration of the impact of algorithmically driven underinsurance of properties across California.

8. [SB 623 \(Archuleta\) and SCA 4 \(Archuleta\)](#) Mr. Vazquez

Discussion and possible action for support of SB 23 (Archuleta) and SCA 4 (Archuleta). Under the Revenue and Taxation Code relating to property taxation, SB 623 (Archuleta), and its companion constitutional amendment, would allow taxpayers to claim both the homeowner's exemption and the veterans' exemption or disabled veterans' exemption, if they meet the necessary qualifications.

Executive Director's Reports

9. [BOE Annual Report Overview](#) Ms. Stowers

Report on the California State Board of Equalization Fiscal Year 2023-24 [Annual Report](#).

Informational Hearing

10. [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](#) Ms. Lieber

Informational hearing to discuss the critical importance of California's property tax system in maintaining a reasonably robust safety net and addressing the consequences that result from our current tax policies.

Speakers: Lenny Goldberg, California Tax Reform Association

Darien Shanske, Professor, UC Davis School of Law (Taxation/Public Finance)

Devon Gray, President, Ending Poverty in California (EPIC)

Executive Director's Reports

11. Executive Director's ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.

12. [Extension of Time to Complete Local Assessment Roll](#)Ms. Stowers
The county of Mariposa has received a time extension to complete and submit their 2025 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

13. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati
Report on the status of operational priorities and BOE budget.

14. [Chief Counsel Quarterly Report](#)..... Mr. Moon
Report on the Legal Department's workload.

15. [Communications Chief's Quarterly Report](#) Mr. Kim
Report on the status of BOE communications.

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

17. 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

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

19. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo
Report on administrative and program related legislative bills
impacting the BOE.

Adjourn