



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING May Lee State Office Complex Auditorium 651 Bannon Street, Sacramento Wednesday, May 28, 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.

2. Annual Board Photograph

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. State-Assessed Property Value Setting 'CF' Mr. McCool Ms. Cruz/ Ms. Vang/ Ms. T. Williams

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

4. Global Tel*Link Corporation (7988) EAU24-003, Property Tax
Nonappearance Consent 'CF' Mr. McCool

Petition for reassessment of unitary value and penalty abatement
for lien date 2021. Contribution Disclosure forms not required
pursuant to Gov. Code, § 15626.

Consent Agenda

5. Administrative Consent Agenda Ms. Stowers

a. Board Meeting Minutes

Request for Board adoption of the [April 29, 2025](#), Board
Meeting Minutes.

b. [4-R Act Equalization Ratio](#)

Request for Board adoption of the 4-R Act Equalization Ratio for
the current fiscal year to ensure that rail transportation property
is assessed at the same percentage of market value as all other
commercial/industrial property.

c. [Invitation to Annual Meeting of the Board and County Assessors](#)

Request for Board approval to invite County Assessors to meet
with the State Board of Equalization and discuss issues relating
to property assessment administration.

d. [Extension of Time to Complete Local Assessment Roll](#)

The counties of Calaveras, Colusa, Lassen, Placer and Trinity
have received a time extension to complete and submit their
2025 Local Assessment Rolls, pursuant to Revenue and
Taxation Code, section 155.

e. [Property Tax Forms](#)

Request for Board adoption of Property Tax Forms.

BOE-19-B	Claim for Transfer of Base Year Value to Replacement Property Residence for Persons at Least Age 55 Years
BOE-19-C	Certification of Value by Assessor for Base Year Value Transfer

(Continued 5e. Property Tax Forms)

BOE-19-D	Claim for Transfer of Base Year Value to Replacement Property for Severely and Permanently Disabled Persons
BOE-19-DC	Certificate of Disability
BOE-19-V	Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster
BOE-60-AH	Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling
BOE-60-NR	Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling
BOE-62	Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling
BOE-62-A	Certificate of Disability
BOE-65-CP	Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property
BOE-65-P	Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster
BOE-65-PT	Claim for Intercounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster
BOE-68	Claim for Base Year Value Transfer – Acquisition by Public Entity
BOE-236	Exemption of Leased Property Used Exclusively and Solely for Low Income Housing
BOE-236-A	Supplemental Affidavit for BOE-236 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)
BOE-237	Exemption of Low-Income Tribal Housing
BOE-237-A	Supplemental Affidavit for BOE-237 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)
BOE-260	Certificate and Affidavit for Exemption of Work of Art
BOE-260-A	Certificate and Affidavit for Exemption of Certain Aircraft
BOE-260-B	Claim for Exemption from Property Taxes of Aircraft of Historical Significance
BOE-261	Claim for Veterans' Property Tax Exemption
BOE-261-G	Claim for Disabled Veterans' Property Tax Exemption

(Continued 5e. Property Tax Forms)

BOE-262-AH	Church Exemption
BOE-263	Lessors' Exemption Claim
BOE-263-A	Qualified Lessors' Exemption Claim
BOE-263-B	Lessees' Exemption Claim
BOE-263-C	Church Lessors' Exemption Claim
BOE-264-AH	College Exemption Claim
BOE-265	Cemetery Exemption Claim
BOE-267	Claim for Welfare Exemption (First Filing)
BOE-267-A	Claim for Welfare Exemption (Annual Filing)
BOE-267-H	Welfare Exemption Supplemental Affidavit, Housing – Elderly and Handicapped Families
BOE-267-H-A	Elderly or Handicapped Families, Family Household Income Reporting Worksheet
BOE-267-L	Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households
BOE-267-L-A	Lower Income Households, Family Household Income Reporting Worksheet (140% AMI)
BOE-267-L-B	Lower Income Households, Family Household Income Reporting Worksheet (100% AMI)
BOE-267-L1	Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership
BOE-267-L2	Welfare Exemption Supplemental Affidavit, Housing – Lower-Income Households - Tenant Data
BOE-267-L3	Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits "Over-Income" Tenant Data (140%)
BOE-267-L4	Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (100% AMI)
BOE-267-O	Welfare Exemption Supplemental Affidavit, Organizations and Persons Using Claimant's Real Property
BOE-267-R	Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters
BOE-267-S	Religious Exemption
BOE-268-A	Public School Exemption
BOE-268-B	Free Public Library or Free Museum Claim
BOE-269-AH	Claim for Veterans' Organization Exemption

(Continued 5e. Property Tax Forms)

BOE-270-AH	Exhibition Exemption Claim from Property Taxes
BOE-502-A	Preliminary Change of Ownership Report
BOE-566-D	Oil and Dissolved Gas Production Report
BOE-566-F	Dry Gas Production, Equipment, New Well, Redrill and Rework Report
BOE-566-K	Oil and Gas Operating Expense Data
BOE-567-K	Annual Geothermal Operating Expense Data
BOE-571-Agent	Agent Authorization
BOE-571-C	2026 Power Plant Property Statement
BOE-571-J	Annual Racehorse Tax Return
BOE-571-J1	Report of Boarded Racehorses
BOE-571-K	Horse Property Statement (other than Racehorses)
BOE-571-L	Business Property Statement for 2026
BOE-571-M	2026 Miscellaneous Property Statement
BOE-571-P	Pipeline Property Statement For 2026
BOE-571-R	Apartment House Property Statement
BOE-571-RW	Right of Way Property Statement for 2026
BOE-571-S	Business Property Statement for 2026
BOE-571-STR	Short Term Rental Property Statement for 2026
BOE-571-W	Wind Generation Property Statement for 2026

Board Member Matters

6. [Update on Incentivizing Affordable Housing Development through Property Tax Exemptions](#) Mr. Vazquez

Discussion on *Property Tax Exemptions to Facilitate Affordable Housing: Lessons from California*, a UC Berkeley Turner Center for Housing Innovation brief regarding the need for expanding the use of property tax exemptions as a tool to address California's affordable housing crisis.

Informational Hearing

7. [Informational Hearing on Wildfire Disaster Relief and Recovery Status](#)Ms. Lieber

Status of survivors' recovery from California firestorms, and consideration of the impact of algorithmically driven underinsurance of properties throughout California.

Speakers: Kenneth Klein, Professor, California Western School of Law, San Diego

David Shaffer, Vice President, Heffernan Brignole Insurance Services, LLC, Walnut Creek

Rex Frazier, President, Personal Insurance Federation of California

Matt Everson, Co-Founder, BW Builders, expert in replacement cost estimating

Amy Bach, Executive Director, United Policyholders

Closed Session

8. Pending Litigation: *La Paloma Generating Company, LLC v. California State Board of Equalization, et al.*, Los Angeles County Superior Court Case No. BC645390; Appellate Court, Second District, Case Number B330643 (Gov. Code, § 11126(e))

Executive Director's Reports

9. Executive Director's ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.
10. [Taxpayers' Rights Advocate Office's Report](#)Ms. Thompson
Report on activities of the Taxpayers' Rights Advocate Office.
11. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo
Report on administrative and program related legislative bills impacting the BOE.

Adjourn