



California State Board *of* Equalization

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

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

Roll Call, Pledge of Allegiance and Board Members' Brief Opening Remarks

Informational Hearing

1. Informational Hearing on Property Tax Implications for Construction of Modular Homes to Help Rebuild After DisastersMr. Gaines/Mr. Vazquez

- a. Greetings and Introductory Remarks

The purpose of this informational hearing is to gather technical and testimonial data from key leaders and experts on the possible use of modular housing to help communities rebuild after disasters and play a part in addressing the state's lack of affordable housing. The ultimate goal is to enable the Board (1) to understand the challenges and opportunities for the modular housing industry and the new construction and cost issues that may need to be addressed; and (2) to understand the variety of other possible property tax implications or exclusions which may arise as the modular housing industry continues to develop in California.

b. Modular Housing and Disaster Recovery: Challenges and Opportunities

Input on the past, present, and future use of modular housing to address disaster relief and recovery efforts, including recommendations for Board consideration moving forward.

Speakers: Bea Stotzer, President & Chief Executive Officer,
New Economics for Women

Bobby Shokri, Founder & Chief Executive Officer,
Menu Homes

c. Modular Housing and Housing Affordability: Challenges and Opportunities

Input on the past, present, and future use of modular housing to address California's housing affordability crisis, including streamlining the construction of affordable housing, as well as contributions to the increase of the overall housing supply in the state, and recommendations for Board consideration moving forward.

Speakers: Vamsi Kotla, Chief Executive Officer, ReMo Homes

Ryan Blowers, Chief Technology Officer, ReMo
Homes

Partha Dutta, Ph.D, Chief Technologist at United
Semiconductors, and Chief Scientist, ReMo Homes

Bill O'Neil, Vice President, Capital Markets, SoLa
Impact

d. The Labor Perspective: Challenges and Recommendations for the Modular Housing Industry

Input on the unique aspects of the modular housing industry as it relates to labor considerations, cost of construction, and recommendations for Board consideration moving forward.

Speaker: Chris Hannan, President, State Building and
Construction Trades Council of California (SBCTC)

e. Board Discussion and Closing Remarks

Summary of testimony and discussion of information received by the Board. Detailed Report to be presented and discussed at the August 20, 2025, Board meeting.

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. **FY 2025-26 Private Railroad Car Tax Rate 'CF'** Mr. McCool
Report on the tax rate applicable to the 2025-26 Private Railroad Car Tax Assessment.
3. Adoption of the 2025 Private Railroad Car Roll 'CF' Ms. DiNapoli
Mr. Ybarra
Request for Board approval of the assessment of private railroad cars under the provisions of the Private Railroad Car Tax Law.
4. State-Assessed Property Board Roll Changes 'CF' Mr. McCool
Request for Board approval of changes to values of 2025 state-assessed properties. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)
5. Adoption of the 2025 State-Assessed Property Roll 'CF' Ms. DiNapoli
Mr. Ybarra
Request for Board approval of the allocations of the unitary values adopted by the Board in May 2025, plus adjustments based on prior Board action and staff-recommended nonunitary values.

Board Member Matters

6. CalFire Presentation on California Wildfire Season and Mitigation Ms. Cohen/Mr. Emran
CalFire presentation on California wildfire season and what residents can do to protect life and property.

Speaker: Chief Frank Bigelow, Deputy Director of Community Wildfire Preparedness & Mitigation and Fire Engineering & Investigations Division

7. [Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options Informational Hearing Proposal](#) Mr. Vazquez

Discussion and possible action on a proposal to hold an Informational Hearing at the August 20, 2025, meeting on how the Board of Equalization can contribute to the current statewide efforts to improve and streamline California's affordable housing financing process.

8. [Workforce Housing by Public Agencies Informational Hearing Proposal](#)..... Mr. Schaefer/Ms. Lieber

Discussion and possible action on a proposal to hold an Informational Hearing at the September 16, 2025, meeting on property taxation implications of and opportunities for the development of workforce housing by public agencies.

Consent Agenda

9. Board Meeting Minutes

Request for Board adoption of the [June 18, 2025](#), Board Meeting Minutes.

10. Retirement Resolution

Request for Board adoption of Retirement Resolution to John Diamond.

11. [Property Tax Forms](#)..... Ms. Keach

Request for Board adoption of Property Tax Forms.

BOE-19-G	Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021
BOE-19-P	Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021
BOE-58-AH	Claim for Reassessment Exclusion for Transfer Between Parent and Child

(Continued from previous page: Property Tax Forms)

BOE-58-G	Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild
BOE-58-H	Affidavit of Cotenant Residency
BOE-62-R	Reassessment Exclusion for Transfer of Corporation Stock from Parent to Child
BOE-63	Disabled Persons Claim for Exclusion of New Construction for Occupied Dwelling
BOE-63-A	Claim for Disabled Accessibility Construction Exclusion from Assessment for ADA Compliance
BOE-64	Claim for Seismic Safety Construction Exclusion from Assessment
BOE-64-RWC	Initial Purchaser Claim for Rain Water Capture System New Construction Exclusion
BOE-64-SES	Initial Purchaser Claim for Solar Energy System New Construction Exclusion
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 from Property Damaged or Destroyed in a Governor-Declared Disaster
BOE-68	Claim for Base Year Value Transfer – Acquisition by Public Entity
BOE-231-AH	Welfare Exemption/Section 231 Change in Eligibility or Termination Notice
BOE-261-D	Servicemembers Civil Relief Act Declaration
BOE-261-G	Claim for Disabled Veterans' Property Tax Exemption
BOE-261-GNT	Disabled Veterans' Exemption Change of Eligibility Report
BOE-265-NT	Cemetery Exemption Change in Eligibility or Termination Notice
BOE-266	Claim for Homeowners' Property Tax Exemption (English and Spanish)
BOE-266-E	Ownership Statement, Cooperative Housing Corporation
BOE-267-SNT	Religious Exemption Change in Eligibility or Termination Notice
BOE-502-AH	Change of Ownership Statement
BOE-502-D	Change of Ownership Statement, Death of Real Property Owner
BOE-502-G	Change of Ownership Statement, Oil and Gas Property
BOE-540-S	Mutual or Private Water Company Property Statement
BOE-566-D	Oil and Dissolved Gas Production Report
BOE-566-K	Oil and Gas Operating Expense Data

(Continued from previous page: Property Tax Forms)

BOE-571-R	Apartment House Property Statement
BOE-560-A	Aggregate Production Report
BOE-560-B	Mining Production Report
BOE-560-C	Mining Claim Production Report
BOE-566-F	Dry Gas Production, Equipment, New Well, Redrill and Rework Report
BOE-567-D	Geothermal Production Report
BOE-566-J	Oil, Gas, and Geothermal Personal Property Statement
BOE-571-A	Agricultural Property Statement
BOE-571-C	Power Plant Property Statement
BOE-571-F	Agricultural Property Statement
BOE-571-K	Horse Property Statement
BOE-571-L	Business Property Statement
BOE-571-M	Miscellaneous Property Statement
BOE-571-P	Pipeline Property Statement
BOE-571-RW	Right of Way Property Statement
BOE-571-S	Business Property Statement
BOE-571-STR	Short Term Rental Property Statement
BOE-571-W	Wind Generation Property Statement
BOE-567-K	Geothermal Operating Expense Data
BOE-571-J	Annual Racehorse Tax Return
BOE-571-J1	Report of Boarded Racehorses
BOE-572-A	Insurance Company Statement of Transfer
BOE-576-D	Vessel Property Statement
BOE-576-E	Affidavit for 4 Percent Assessment of Certain Vessels
BOE-577	Aircraft Property Statement
BOE-577-A	Airport Operations Report
BOE-901-V	Application for Deduction of Vehicles' License Fees from Property Tax
BOE-902	Claim for Bank or Financial Corporation Exemption

Executive Director's Reports

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

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

The counties of Amador, Imperial, Inyo, Mendocino, San Benito, and Sierra have received a time extension to complete and submit their 2025 Local Assessment Roll, pursuant to Revenue and Taxation Code, section 155.

14. [Taxpayers' Rights Advocate Office's Report](#)Ms. Hendrickson

Report on activities of the Taxpayers' Rights Advocate Office.

15. [Legislative, Research & Statistics Division Chief's Report](#) Mr. Angelo

Report on administrative and program related legislative bills impacting the BOE.

16. 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.

Adjourn