



California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING May Lee State Office Complex Auditorium 651 Bannon Street, Sacramento Tuesday - Wednesday, October 21-22, 2025

AGENDA

Tuesday, October 21, 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. Property Tax Appeal Nonappearance Consent Matters 'CF' Mr. McCool

All nonappearance consent matters will be considered in a single vote. Contribution Disclosure forms are not required pursuant to Gov. Code, § 15626.

Petition for Penalty Abatement on 2025 Unitary Value

- a. Ranch Wifi, LLC (8252), SAU25-002

Petitions for Reassessment of 2025 Unitary Value

- b. Ormond Beach Power, LLC (1115), SAU25-013
- c. Intermountain Infrastructure Group, LLC (8218), SAU25-014

Petition for Reassessment and Penalty Abatement on 2025 Unitary Value

- d. Atos Public Safety, LLC (8247), SAU25-017

Board Member Matters

3. 2026 Intangibles Board Work Group (BWG) Proposal Ms. Cohen/Mr. Emran

Discussion and possible action on a proposal to establish a 2026 BWG to discuss the issue of valuing intangibles. The BWG may consist of Board Members, County Assessors, Assessment Appeals Board Members, appraisers, and taxpayer organization representatives, to address key issues and concerns.

4. [Property Tax Reform and a review of the Legal Entity Ownership Program \(LEOP\) Informational Hearing Proposal](#).....Ms. Lieber

Discussion and possible action on a proposal to schedule an informational hearing on *Proposals for Property Tax Reform and a review of the Legal Entity Ownership Program (LEOP)* for the December 16, 2025, Board Meeting.

5. [The Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options Informational Hearing Report](#).....Mr. Gaines/Mr. Vazquez

Discussion and possible action on a summary report for the August 20, 2025, Informational Hearing on *The Property Tax Welfare Exemption and Affordable Housing Financing and Streamlining Options*.

6. [Workforce Housing by Public Agencies Informational Hearing Report](#).....Mr. Schaefer

Report and possible action on the Board's September 16, 2025, Informational Hearing on *Workforce Housing by Public Agencies*.

Consent Agenda

7. Board Meeting Minutes

Request for Board adoption of [September 16, 2025](#), Board Meeting Minutes.

Executive Director's Reports

8. Executive Director's ReportMs. Stowers
Report on the status of pending and upcoming organizational issues.
9. Operational Priorities Report and Quarterly Budget Report..... Ms. Renati
Report on the status of operational priorities and BOE budget.
10. Information Technology Modernization UpdateMs. Taylor
Report on the status of information technology modernization efforts.
11. [Chief Counsel Quarterly Report](#)..... Mr. Moon
Report on the Legal Department's workload.
12. [Taxpayers' Rights Advocate Office's Report](#)Ms. Hendrickson
Report on activities of the Taxpayers' Rights Advocate Office.
13. 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
14. Special Taxes Quarterly Report..... Ms. L. Williams
Report on the Special Taxes workload for the third quarter.
15. [Legislative, Research & Statistics Division Chief's Report](#)Mr. Angelo
Report on administrative and program related legislative bills impacting the BOE.

Recess: The meeting will reconvene on Wednesday, October 22, 2025, at 10:00 a.m.

Wednesday, October 22, 2025

10:00 a.m. Board Meeting Reconvenes

Call to Order

Annual Board Meeting with County Assessors.....Mr. Gaines

16. Roll Call of County Assessors

17. Group Photograph of County Assessors

18. Greetings and Introductory Remarks by each Board Member

19. Greetings and Introductory Remarks from BOE Executive Director

20. California Assessors' Association (CAA) Greetings and Introductory Remarks

Speakers: Hon. Jeffrey Prang, President, CAA; and
Los Angeles County Assessor

Hon. Kristen DePaul, President-Elect, CAA;
and Modoc County Assessor-Recorder-Clerk

Open to County Assessors

21. CAA Recap of 2025 and Priorities for 2026

Speakers: Hon. Jeffrey Prang, President, CAA; and
Los Angeles County Assessor

Hon. Kristen DePaul, President-Elect, CAA;
and Modoc County Assessor-Recorder-Clerk

Open to County Assessors

22. California County Assessor Information Technology Authority (CCAITA) Joint Powers Authority (JPA) Update

CCAITA JPA update on the development of the Proposition 19 and Exclusions portal.

Speaker: Hon. Don H. Gaekle,
Stanislaus County Assessor

23. Assessment Appeals Board (AAB) Work Group Follow Up and AAB Efficiencies

Speaker: Hon. Greg Monteverde,
Santa Clara County Assessor

24. Title Theft Overview

Discussion of title theft and possible solutions to protect property owners from illegal transfers.

Speaker: Hon. Christina Wynn,
Sacramento County Assessor

25. Closing Remarks

Adjourn