

2026 MINUTES OF THE STATE BOARD OF EQUALIZATION

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Wednesday, August 26, 2026

The Board convened at May Lee State Office Complex Auditorium, 651 Bannon Street, Sacramento, at 10:02 a.m., with Ms. Lieber, Chair, Mr. Gaines, Vice Chair, and Mr. Vazquez present, Mr. Schaefer present via teleconference, Mr. Emran present on behalf of Ms. Cohen in accordance with Government Code, section 7.9. A quorum was established.

The Pledge of Allegiance was led by Mr. Emran.

Mary Cichetti, Clerk, Board Proceedings, provided guidelines for public participation and other meeting procedures.

Public Hearing

Carolyn Stemen, Taxpayers' Rights Advocate, reported on the annual workload of the Taxpayers' Rights Advocate Office and made introductory remarks regarding the Taxpayers' Bill of Rights Hearing, which allows taxpayers to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs, as well as to share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

The Board received public comments from the following speakers:

Hon. Kristen DePaul, President, California
Assessors' Association

Hon. Stephen S. Duckels, Vice president, California
Assessors' Association

Don Botill, Citrus Heights

Jeissy Lee, Policy Analyst, California Taxpayers
Association (CalTax)

Kate Bell, on behalf of Ryan LLC

Gina Tse-Louie, Real Estate Broker

Peggy Fava

Carrie Boston

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Jennifer Yester

Sharelle Quail

Manuela Szabo

Mahin Bassiri

Wallace Taylor Rutherford

Paul Williams

Sandy S.

Parvin Jensen

The Board recessed at 11:54 a.m. and reconvened at 12:06 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

The Board received the exhibited written comments submitted for the Taxpayers' Bill of Rights Hearing ([Exhibit 8.1](#)).

Carolyn Stemen, Taxpayers' Rights Advocate, read written comments from the following:

Eric Benson, Clovis

Dawn Hardesty, Rosamund

Enrique Martinez, Rosamund

Virginia Moran, Grass Valley

Stacey Mullins, Ridgecrest

George Uribe, Fresno

Jennifer Yester, Bakersfield

Sheila Carle, Los Osos

Pankaj Dawar, Emeryville

Becky Steinbruner, Aptos

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Al Whaley, Los Altos

Kenneth Sullivan, RPC Property Tax Advisors LLC

Reynol Cobreiro, South Gate

Bethany Ballard, Cathedral City

Douglas Halm, Palm Springs

Ignacio Lavados, Yucca Valley

Chanda Montroy, Lake Arrowhead

Anonymous, Taxpayer

Consent Agenda

MOTION: Mr. Vazquez made a motion to adopt the consent agenda including the Board Meeting Minutes of July 22, 2026, and Board Meeting Dates and Property Tax Calendar for 2027 as presented. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

The Board recessed at 12:33 p.m. and reconvened at 1:34 p.m. with Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Board Member Matters

Ms. Lieber made introductory remarks regarding Report on the Board's July 22, 2026, Informational Hearing on Affordable Housing and Issues relating to the Property Tax Welfare Exemption ([Exhibit 8.2](#)). The Board received public comment from the following speaker:

Hon. Kristen DePaul, President, California
Assessors' Association

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Informational Hearing

Ms. Lieber passed the gavel to Mr. Vazquez to Chair the Informational Hearing. Mr. Vazquez made introductory remarks regarding the Informational Hearing on *Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction*.

Mr. Vazquez introduced Roger Krulak, Founder and President, FullStack Modular who provided the industry perspective.

Mr. Vazquez introduced Stephanie Hawke, Associate Research Director, Turner Center for Housing Innovation, University of California, Berkeley who provided insight on addressing housing affordability with innovative construction methods.

Mr. Vazquez introduced Bill O'Neil, Vice President, Capital Markets, SoLA Impact who provided another industry perspective.

Mr. Vazquez introduced Hon. Kristen DePaul, President, California Assessors' Association who provided the county perspective.

Members made closing remarks regarding the Informational Hearing on *Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction*.

Ms. Lieber resumed chairing the meeting.

The Board recessed at 3:34 p.m. and reconvened at 3:44 p.m. with Ms. Lieber, Mr. Vazquez, Mr. Schaefer, and Mr. Emran present.

Board Member Matters (Continued)

Mr. Emran made introductory remarks regarding a proposal to hold an AI (*Artificial Intelligence*) in *Property Tax Assessment* Informational Hearing on December 16, 2026, to explore current trends, opportunities, impediments, and risks.

Mr. Gaines entered the meeting.

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MOTION: Mr. Emran made a motion to hold a 60-minute Informational Hearing on *AI (Artificial Intelligence) in Property Tax Assessment* at the December 16, 2026, meeting. The motion was seconded by Mr. Schaefer. The motion passed. Ms. Lieber, Mr. Gaines, Mr. Vazquez, Mr. Schaefer, and Mr. Emran voted yes.

Executive Director's Reports

Yvette M. Stowers, Executive Director, reported on the status of pending and upcoming organizational issues.

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David Yeung, Deputy Director, Property Tax Department, reported on the status of pending and upcoming projects, activities, and departmental issues. Melissa Osburn, Supervising Property Appraiser, County-Assessed Properties Division, reported on the status of Letters to Assessors, and the Appraisal Training and Certification Program.

Ted Angelo, Chief, Legislative, Research & Statistics Division, reported on administrative and program related legislative bills impacting the BOE.

Public Comment on Matters Not on the Agenda

Ms. Lieber invited persons who wish to address the Board regarding items not on the agenda to come forward, but none provided comment.

Closing

Members made commemorative comments and closing remarks.

The Board adjourned at 4:22 p.m.

The foregoing minutes are adopted by the Board on September 23, 2026.