



California State Board *of* Equalization

**STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday, August 26, 2026**

AGENDA

10:00 a.m. Board Meeting Convenes

Call to Order

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

1. Taxpayers' Bill of Rights Hearing Ms. Stemen

Public hearing to allow taxpayers and stakeholders to comment on items in the Taxpayers' Rights Advocate Annual Report or issues related to the agency's administration of its tax programs. Taxpayers can share their experiences with property tax problems they may be having so the agency can help facilitate resolution.

Consent Agenda

2. Board Meeting Minutes

Request for Board adoption of the [July 22, 2026](#), Board Meeting Minutes.

3. [Board Meeting Dates and Property Tax Calendar for 2027](#)

Staff requests Board adoption of the 2027 Board meeting dates and property tax calendars. Significant dates considered in setting Board meeting dates are included for additional context.

Board Member Matters

4. [Report on the Board's July 22, 2026, Informational Hearing on Affordable Housing and Issues Relating to the Welfare Exemption](#).....Ms. Lieber

Report and possible action on the Board's July 22, 2026, Informational Hearing on Affordable Housing and Issues Relating to the Welfare Exemption.

5. [Proposal for Informational Hearing at the November 20, 2026, Board Meeting on AI \(Artificial Intelligence\) in Property Tax Assessment](#)Mr. Schaefer

Discussion and possible action on a proposal to hold an Informational Hearing during the November 20, 2026, Board meeting on AI (Artificial Intelligence) in Property Tax Assessment, including current trends, opportunities, impediments, and risks.

Executive Director's Reports

6. Executive Director's ReportMs. Stowers

Report on the status of pending and upcoming organizational issues.

7. Operational Priorities Report.....Ms. Stowers

Report on the status of operational priorities.

Informational Hearing

8. Informational Hearing on Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction..... 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 innovative construction methods, such as modular housing, to play a part in addressing the state's housing affordability crisis. The ultimate goals are to enable the Board (1) to understand the past, present, and future

state of the modular housing industry in California; (2) to better understand the unique challenges and opportunities modular housing presents for addressing issues such as the cost of construction; and (3) to understand how best to align the Board's policy objectives with those of other state and local agencies to reduce barriers to the construction of housing which is affordable for regular Californians.

Speakers: Hon. Member Antonio Vazquez
Hon. Chair Sally J. Lieber
Hon. Vice-Chair Ted Gaines
Hon. Member Mike Schaefer
Hon. State Controller Malia M. Cohen
Deputy State Controller Hasib Emran

b. Addressing Housing Affordability with Innovative Construction
Methods: Challenges and Opportunities

Speakers: Stephanie Hawke, Associate Research
Director, Turner Center for Housing
Innovation, University of California,
Berkeley

c. The Industry Perspective: Streamlining Development and Lowering
the Cost of Construction

Speakers: Bill O'Neil, Vice President, Capital
Markets, SoLA Impact
Roger Krulak, Founder and President,
FullStack Modular

d. The County Perspective: Property Tax Assessment,
Modular Housing, and Construction Incentives

Speakers: Hon. Kristen DePaul, President,
California Assessors' Association

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 September 23, 2026, Board meeting.

Executive Director's Reports (Continued)

9. Property Tax Deputy Director's ReportMr. Yeung

Report on the status of pending and upcoming projects, activities, and departmental issues, including:

- [Letters to Assessors](#)
- Appraisal Training and Certification
- State Assessed Property

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

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

11. 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