California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday, September 23, 2026

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.

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.

   Petitions for Penalty Abatement on 2026 Unitary Value

   a. LS Power Grid California, LLC (0122), SAU26-003
   b. Ashby Communications (4054), SAU26-001
   c. Genesys Cloud Services, Inc. (4062), SAU26-008
   d. Ranch WiFi, LLC (8252), SAU26-002

Consent Agenda

3. Board Meeting Minutes

   Request for Board adoption of the August 26, 2026, Board Meeting Minutes.

4. Retirement Resolution

   Request for Board adoption of Retirement Resolution for Barbara Buus.

Special Presentation

5. Presentation of Retirement Resolution ..... Mr. Gaines

Board Member Matters

6. Proposal for a Semi-Annual Report on the Status of the Legal Entity Ownership Program (LEOP) ..... Ms. Lieber

   Discussion and possible action requesting a semi-annual BOE Staff Report on the Status of the Legal Entity Ownership Program (LEOP).

7. Request for Guidance or Suggested Statutory Changes Regarding the Definition of "In the Course of Construction" for Non-profit Housing Developments ..... Ms. Lieber

   Discussion and possible action requesting guidance or suggested statutory changes regarding the definition of "In the Course of Construction" for non-profit housing developments.

8. Report on the Informational Hearing on Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction ..... Mr. Vazquez

   Discussion and possible action on a summary report for the August 26, 2026, Informational Hearing on Property Tax Solutions to Increase California's Housing Supply by Incentivizing Modular Housing Construction.

Executive Director's Reports

9. Executive Director's Report .....Ms. Stowers

   Report on the status of pending and upcoming organizational issues.

10. Operational Priorities Report.....Ms. Stowers

    Report on the status of operational priorities.

11. Taxpayers' Rights Advocate Office's Report..... Ms. Stemen

    Report on activities of the Taxpayers' Rights Advocate.

12. 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
    - State Assessed Property

13. Legislative, Research & Statistics Division Chief's Report..... Mr. Angelo

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

Adjourn