California State Board of Equalization

STATE BOARD OF EQUALIZATION MEETING
May Lee State Office Complex Auditorium
651 Bannon Street, Sacramento
Wednesday - Thursday, October 28-29, 2026

AGENDA

Wednesday, October 28, 2026

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. 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 Reassessment of 2026 Unitary Value

   a. Trans Bay Cable (0119), SAU26-011
   b. Kloud Communications Inc (8253), SAU26-017

3. Consent Agenda State-Assessed Property Board Roll Changes 'CF' ..... Mr. McCool

   Request for Board approval of changes to values of 2025 and 2026 state-assessed properties. This is a nonappearance, non-adjudicatory matter, and no parties are required to appear. (Not subject to contribution disclosure statute.)

Consent Agenda

4. Board Meeting Minutes

   Request for Board adoption of September 23, 2026, Board Meeting Minutes.

Board Member Matters

5. 2025 Assessors and Assessment Appeals Board (AAB) Issues Board Work Group Final Summary Report ..... Mr. Vazquez

   Discussion and possible action on a summary report for the 2025 Assessors and Assessment Appeals Board (AAB) Issues Board Work Group.

Executive Director's Reports

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

   Report on the status of pending and upcoming organizational issues.

7. Operational Priorities Report and Quarterly Budget Report ..... Ms. Stowers

   Report on the status of operational priorities and BOE budget.

8. Chief Counsel Quarterly Report ..... Mr. Moon

   Report on the Legal Department's workload.

9. Communications Chief's Quarterly Report ..... Mr. Taylor

   Report on the status of BOE communications workload.

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

    Report on activities of the Taxpayers' Rights Advocate Office.

11. 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

12. Special Taxes Quarterly Report ..... Ms. L. Williams

    Report on the status of Special Taxes workload.

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

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

Recess: The meeting will reconvene on Thursday, October 29, 2026, at 10:00 a.m. for any items not concluded.

Thursday, October 29, 2026

10:00 a.m. Board Meeting Reconvenes (unless concluded prior day)

Call to Order

Annual Board Meeting with County Assessors.....Ms. Lieber

14. Roll Call of County Assessors

15. Group Photograph of County Assessors

16. Greetings and Introductory Remarks by each Board Member

17. Greetings and Introductory Remarks from BOE Executive Director

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

    Speakers: Hon. Kristen DePaul, President, CAA; and Modoc County Assessor-Recorder

    Hon. Stephen Duckels, President-Elect, CAA; and Yuba County Assessor

    Open to County Assessors

19. CAA Recap of 2026 and Priorities for 2027

    Speakers: Hon. Kristen DePaul, President, CAA; and Modoc County Assessor-Recorder

    Hon. Stephen Duckels, President-Elect, CAA; and Yuba County Assessor

    Open to County Assessors

20. Proposition 19 - Family Farms

    Speakers: Hon. Matthew R. Maynard, Placer County Assessor

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

    Hon. Robert Menvielle, Imperial County Assessor

    Open to County Assessors

21. SB 296, Archuleta Property taxation: exemption: disabled veteran homeowners

    Speakers: Hon. Jordan Marks, San Diego County Assessor-Recorder-Clerk

    Hon. John Tuteur, Napa County Assessor

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

    Hon. Matthew R. Maynard, Placer County Assessor

    Open to County Assessors

22. Additional Assessor Comments on the 2025 Assessors and Assessment Appeals Board (AAB) Issues Board Work Group Final Summary Report

    Speakers: Hon. Antonio Vazquez, Third District

    Open to County Assessors

23. Active Solar Energy System

    Speakers: Hon. Laura Avila, Kern County Assessor-Recorder

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

    Hon. Paul Dictos, Fresno County Assessor

    Open to County Assessors

24. Closing Remarks

Adjourn

Board Meeting Agenda Changes

The following is a list of each change to the agenda, including the date of change, item number, item name and description of change.

10/23/26 | 20 | Proposition 19 - Family Farms | Speakers added

10/23/26 | 21 | SB 296, Archuleta Property taxation: exemption: disabled veteran homeowners | Speakers added

10/23/26 | 23 | Active Solar Energy System | Speakers added