

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.17  
(ID # 28057)**

**MEETING DATE:**  
Tuesday, June 10, 2025

**FROM :** ASSESSOR-COUNTY-CLERK-RECORDER AND County Counsel

**SUBJECT:** ASSESSOR-COUNTY CLERK-RECORDER AND COUNTY COUNSEL: Adopt Resolution No. 2025-165 Requesting the State Board of Equalization to Permit the County Assessor to Examine State Board of Equalization Records, All Districts. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve and adopt Resolution No. 2025-165, a Resolution of the County of Riverside Requesting the State Board of Equalization to Permit the County Assessor to Examine State Board of Equalization Records.


**ACTION:Policy**

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Gutierrez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: June 10, 2025  
xc: ACR, Co.Co.

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

| <b>FINANCIAL DATA</b>       | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>        | <b>Ongoing Cost</b> |
|-----------------------------|-----------------------------|--------------------------|---------------------------|---------------------|
| <b>COST</b>                 | \$0                         | \$0                      | \$0                       | \$0                 |
| <b>NET COUNTY COST</b>      | \$0                         | \$0                      | \$0                       | \$0                 |
| <b>SOURCE OF FUNDS: N/A</b> |                             |                          | <b>Budget Adjustment:</b> | No                  |
|                             |                             |                          | <b>For Fiscal Year:</b>   | 25/26               |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

The State Board of Equalization (“SBE”) is responsible for annually assessing public utilities such as telephone, gas and power companies pursuant to California Constitution Article XIII, Section 19. The assessed values from the SBE are one of the main determinants of the amount of property tax from unitary property that ultimately is received by counties and other public entities.

Revenue and Taxation Code section 833 permits the assessor or auditor of a county and their deputies and employees to examine any and all records of the SBE when requested by a resolution of a county board of supervisors. Examination of SBE records will allow the County to monitor the SBE value-setting process and to examine the valuation indicators for each utility industry. Examination will also allow the County to review SBE staff’s recommended values for utilities. The collection of data may also be useful to the Assessor in valuing utility property that is transferred to the local roll.

The Assessor and County Counsel are aware of other counties that similarly monitor the SBE valuation process. It is estimated that approximately 8-10 other counties have adopted similar resolutions and that the document examination will be performed jointly by deputized county counsel attorneys from various counties on a coordinated basis as part of the Statewide Tax Liaison Committee of the County Counsels’ Association of California.

Resolution No. 2025-165 has been reviewed and approved as to form by County Counsel.

**Impact on Residents and Businesses**

The review of SBE records does not have a direct impact on citizens and businesses; however, the review should serve an important monitoring and input function for the SBE’s valuation of unitary property.

**Additional Fiscal Information**

The recommended action has no fiscal impact.

**ATTACHMENTS (if any, in this order):**

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

ATTACHMENT A. Resolution No. 2025-165

  
Aaron Gettis, Chief of Deputy County Counsel 5/30/2025

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3 RESOLUTION NO. 2025-165

4  
5 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE  
6 REQUESTING THE STATE BOARD OF EQUALIZATION TO PERMIT THE COUNTY ASSESSOR  
7 TO EXAMINE STATE BOARD OF EQUALIZATION RECORDS  
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9 WHEREAS, the State Board of Equalization (the "SBE") is responsible for annually  
10 assessing public utilities such as telephone, gas and power companies pursuant to California Constitution  
11 Article XIII, Section 19; and

12 WHEREAS, Revenue and Taxation Code section 833, subsection (c) requires the SBE to  
13 permit the County Assessor or Auditor to examine any and all records of the SBE when requested by  
14 resolution of a county board of supervisors; and

15 WHEREAS, examination of SBE records will allow the County to monitor the SBE value-  
16 setting process and to examine the valuation indicators for each utility industry and the SBE staff's  
17 recommended values for utilities; and

18 WHEREAS, the collection of such data may be useful to the County Assessor in valuing  
19 utility property that is transferred to the local roll;

20 NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors  
21 of the County of Riverside, in regular session assembled on June 10, 2025, that the County of Riverside  
22 hereby requests the SBE to permit the Riverside County Assessor, or any duly authorized deputy or  
23 employees of the Assessor, to examine any and all records of the SBE.  
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FORM APPROVED COUNTY COUNSEL  
BY: MCT 28 MAY 25  
MICHAEL C. THOMAS DATE

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3 RESOLUTION NO. 2025-165

4 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE  
5 REQUESTING THE STATE BOARD OF EQUALIZATION TO PERMIT THE COUNTY  
6 ASSESSOR TO EXAMINE STATE BOARD OF EQUALIZATION RECORDS

7 ROLL CALL:

8 Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

9 Nays: None

10 Absent: None

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13 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of  
14 Supervisors on the date therein set forth.

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16 KIMBERLY A. RECTOR, Clerk of said Board

17  
18 By:  \_\_\_\_\_

19 Deputy

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22 06/10/2025 Item 3.17  
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