

M e m o r a n d u m

Board Proceedings Division, MIC80

To: Honorable Tony Vazquez, Chairman
Honorable Mike Schaefer, Vice Chair
Honorable Ted Gaines, First District
Honorable Malia M. Cohen, Second District
Honorable Betty T. Yee, State Controller

Date: September 11, 2020

From: /s/ Brenda Fleming
Brenda Fleming
Executive Director

Subject: 2021 Workload Plan Recommended for Approval
Board Meeting: September 22, 2020, Administrative Session

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2021. The proposed calendar is scheduled for your consideration and adoption on the September 2020 Board meeting's administrative session.

The proposed 2021 Calendar of Board Meetings meets the requirement for monthly Board meetings and the requirement for the Board to meet at least quarterly in Sacramento. Meetings are evenly spaced and accommodate significant dates and calendars. The annual meeting of the Board and County Assessors will be scheduled later. The plan includes 24 meeting days in Northern California, and the following attachments:

1. Proposed 2021 Board Meeting Dates
2. Annual Calendar for the Valuation of Public Utilities and Railroads
3. Annual Calendar for the Assessment and Collection of Private Railroad Car Tax
4. Significant dates considered in setting Board meeting dates

Staff recommends approval of the plan. If you have questions or concerns about the 2021 Workload Plan, please contact Henry D. Nanjo, Chief Counsel and Acting Chief, Board Proceedings Division at (916) 274-3524.

BF:HN:rfs

Attachments

cc: Ms. Kari Hammond
Mr. Gary Gartner
Mr. Matt Cox
Ms. Regina Evans
Ms. Yvette Stowers
Mr. Henry D. Nanjo
Mr. David Yeung

BOARD APPROVED
At the 9/22/2020 Board Meeting

/s/ Henry D. Nanjo
Henry D. Nanjo, Chief Counsel and
Acting Chief, Board Proceedings Division

Proposed 2021 Calendar of Board Meetings

January 26-27, Sacramento, 450 N Street

February 23-24, Sacramento

March 23-24, Sacramento

April 27-28, Sacramento

May 25-26, Sacramento

June 29-30, Sacramento

July 27-28, Sacramento

August 24-25, Sacramento

September 21-22, Sacramento

October 19-20, Sacramento

November 16-17, Sacramento

December 14-15, Sacramento

Proposed 2021 Board Meeting Dates

Sac	Sacramento
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Weekends & State Holidays

[illegible]

2021 Calendar for the Valuation of Public Utilities and Railroads

January 1	Lien date for all state-assessed property.
January 2	State-Assessed Properties Division staff mails property statements to state assessees and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available upon request, and that the staff will be available to discuss this data.
February 23	Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2021-22 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 23.
March 1	Last day for state assessees to timely file property statements with the Board. Failure to file timely will result in penalties unless an extension is granted. Extensions are granted only in cases where reasonable cause is established.
April 14	Last day for state assessees to file request with the Chief of Board Proceedings for the April 27 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 27	Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by April 27.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 18	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 25-26	Board sets unitary values of state-assessed property.
On or before June 1	<ol style="list-style-type: none">1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees.2. State assessees have until July 20 to file a petition for reassessment of unitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of unitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date.

On or before June 15	<ol style="list-style-type: none">1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.2. State assessees have until July 20 to file a petition for correction of an allocated assessed value. Chief Counsel may grant one 15-day extension of time to file a petition for correction provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date.
On or before July 15	Staff transmits estimates of total assessed value to county auditors.
On or before July 31	<ol style="list-style-type: none">1. Board adopts and staff transmits to counties Board Roll of State-Assessed Property.2. Staff mails notices of assessed values of nonunitary property to state assessees.3. State assessees have until September 20 to file a petition for reassessment of nonunitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of nonunitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the September 20 due date.
September through December	Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.
December 31	Final date for Board decisions on 2021 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.

2021 Calendar for Assessment and Collection of Private Railroad Car Tax

February 1	State-Assessed Properties Division staff sends <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
February 23	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2021-22 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 23.
April 30	Last day to file <i>Annual Report of Private Railroad Cars</i> . Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established.
Month of June	Staff is available to discuss taxable values and supporting data with private railroad car assessees.
July 31	Last day for Executive Director to adopt Private Railroad Car tax rate. (The Board delegated this to BOE's Executive Director on October 29, 2013.)
On or Before August 1	<ol style="list-style-type: none">1. Board adopts Private Railroad Car Assessment Roll.2. Staff mails Notices of Assessment and Taxes Levied Thereon, and copies of working papers.
September 20	Last day to file a petition for reassessment and/or abatement of penalty. When reasonable cause is established, the Board may extend the filing deadline to October 5.
On or Before October 15	Staff mails Tax Bills.
December 10	Last day to pay private railroad car tax without incurring a penalty and interest.
On or Before January 31, 2022	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2022, is the final date for Board decisions on 2021 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2021 Board Holidays And Other Significant Dates

TBD*	State of the State**
January TBD*	CAA Kickoff Meeting, Sacramento County
January 1	New Year's Day
January 18	Martin Luther King Day
February TBD*	California Republican Party Convention - Bay Area GOP
February 15	Washington's Birthday (Presidents Day)
March 23	California Taxpayers' Association Annual Meeting, Sacramento
March 31	Cesar Chavez Day
April TBD*	Central/Southern CAA Conference, Temecula, CA
April 15	Income Tax Filing Deadline
May 24	California Democratic Party Annual Convention
May 31	Memorial Day
July 5	Independence Day (Observed)
August TBD*	Northern CAA Conference, Lake Tahoe
September 6	Labor Day
October 24-28	CAA Annual Conference, Sacramento
November 11	Veteran's Day
November 25-26	Thanksgiving
December***	CAA Year End Meeting
December 25	Christmas
TBD*	Board/Assessors' Meeting
TBD*	Annual Meeting of the California Tax Bar and California Tax Policy Conference
N/A****	Bay Area CAA Conference
N/A	Primary Election
N/A	General Election

* To be determined -- dates will be added as they become available.

** Scheduled only a few days in advance to occur within the first two weeks of January.

*** To be determined -- usually the second week of December.

**** This region is hosting the CAA Annual Conference in lieu of having its regional conference.