

CALIFORNIA STATE BOARD OF EQUALIZATION

2021 Board Workload Plan

Board Proceedings

- DRAFT - PROPOSED ADDITIONS



BOARD APPROVED ON

Meeting Date: 03/23/2021

Minutes Exhibit: 3.5

/s/ Catherine Taylor

Catherine Taylor, Chief,
Board Proceedings and Support Services

The Board Workload Plan contains the annual calendar of Board meetings, logistics, significant dates and other planning information.

Item K1c
03/23/21

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***Proposed Additions for 2021:

Calendar for Assessment Practices Surveys and Samples	TBD
Calendar of Assessors' Handbook Revisions	TBD
Calendar of Appraiser Training and Certification (pending)	TBD

2021 Calendar of Board Meetings
(Adopted 9/22/20, Revised 12/17/20)

January	14, 15	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

Matters for Board Action With Statutory Deadlines

<u>Board Meeting</u>	<u>Agenda Item</u>	<u>Statutory Deadlines</u>
TBD	Draft Summons of County Assessors to a Board of Equalization Meeting	Annually
TBD	Annual Board Meeting with County Assessors	Annually
2/23/21	Public Hearing—State Assessee's Presentations on Capitalization Rates and Other Factors and Procedures Affecting Values	Annually in February
2/23/21	Public Hearing—Private Railroad Car Assessee's Presentations on Factors and Procedures Affecting FY 2021-22 Taxable Values of Private Railroad Cars	Annually in February
4/27/21	Public Hearing—State Assessee's Presentations on the Valuation of State-Assessed Properties	Annually in April
5/25/21	Board Sets Unitary Values of State-Assessed Property	5/31/21
5/25/21	4R Act Equalization Ratio	5/31/21
5/25/21	Property Tax Forms (usually in May)	8/31/21
5/25/21	Federation of Tax Administrators Resolutions Review (usually in May)	Annually
5/25/21	Board Photograph (usually in May)	Annually
7/27/21	Board Roll of State-Assessed Property	7/31/21
7/27/21	Private Railroad Car Tax Rate Report (Delegated to BOE's Executive Director on October 29, 2013)	7/31/21
7/27/21	Private Railroad Car Assessment Roll	8/1/21
8/24/21	Public Hearing—Taxpayers' Bill of Rights Hearing for Property Taxes and Alcoholic Beverage Tax (after publication of TRA's Annual Report)	Annually

2021 Calendar for Assessment Practices Surveys and Samples

The counties assigned for the 2021 workload plan:

1. Alameda County
2. Alpine County
3. Amador County
4. Butte County
5. Calaveras County
6. Imperial County
7. Inyo County
8. Lassen County
9. Los Angeles County
10. Nevada County
11. Orange County
12. Sacramento County
13. San Diego County
14. San Francisco County
15. Sierra County
16. Sonoma County
17. Stanislaus County
18. Yuba County

2021 Calendar of Assessors' Handbook Revisions

<https://www.boe.ca.gov/proptaxes/ahcont.htm>

Section No.	Assessors' Handbook Section Title	Date Published	Date Reprinted	Active Project
AH 201	Assessment Roll Procedures	Jun 1985	Jan 2015	
AH 215	Assessment Map Standards for Manual Systems	Apr 2010	Jan 2015	X
AH 260	General Exemptions Phase 1	Feb 2019		X
AH 265	Cemetery Exemption	Aug 1977	Jan 2015	
AH 267	Welfare, Church, and Religious Exemptions	Oct 2004	Jan 2015	
AH 401	Change in Ownership	Sep 2010	Jan 2015	
AH 410	Assessment of Newly Constructed Property	May 2014	Jan 2015	
AH 501	Basic Appraisal	Jan 2002		
AH 502	Advanced Appraisal	Dec 1998	Jan 2015	
AH 503	Cash Equivalent Analysis	Mar 1985	Jan 2015	
AH 504	Assessment of Personal Property and Fixtures	Oct 2002	Jan 2015	
AH 505	Capitalization Formulas and Tables	Jun 1993	Jan 2015	
AH 506	Property Tax Audits and Audit Program	Mar 2015		
AH 510	Assessment of Taxable Possessory Interests	Dec 2002	Jan 2015	
AH 511	Assessment of Manufactured Homes and Parks	Nov 2001		
AH 513	Assessment of Shopping Centers	Jan 1983	Jan 2015	
AH 515	Assessment of Golf Courses	Jan 1983	Jan 2015	
AH 516	Assessment of Cemeteries	Jan 1983	Jan 2015	
AH 521	Assessment of Agricultural and Open-Space Properties	Oct 2003	Jan 2015	
AH 531	Residential Building Costs	Jan 2021		X
AH 534	Rural Building Costs	Jan 2021		X
AH 542	Assessment of Water Companies and Water Rights	Dec 2000	Jan 2015	
AH 560	Assessment of Mining Properties	Mar 1997	Jan 2015	
AH 566	Assessment of Petroleum Properties	Aug 1996	Jan 2015	
AH 570	Assessment of Commercial Aircraft	Jan 1972	Jan 2015	X
AH 576	Assessment of Vessels	Feb 2002	Jan 2015	
AH 577	Assessment of General Aircraft	Nov 2003	Jan 2015	
AH 581	Equipment and Fixtures Index, Percent Good and Valuation Factors	Jan 2021		X
AH 582	The Explanation of the Derivation of Equipment Percent Good Factors	Feb 1981	Jan 2015	