



Memorandum

To: Honorable Antonio 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 15, 2021

From: /s/ Brenda Fleming
Brenda Fleming
Executive Director

Subject: 2022 Workload Plan Recommended for Approval
Board Meeting: September 21, 2021, Administrative Session

The Board Proceedings Division has prepared the attached proposed calendar of the Board meeting dates for 2022. The proposed calendar is scheduled for your consideration and adoption on the September 2021 Board meeting's administrative session.

The proposed 2022 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, and the following attachments:

1. Proposed 2022 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 2022 Workload Plan, please contact Catherine Taylor, Chief, Board Proceedings and Support Services at (916) 274-3445.

BF:CT
Attachments

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

BOARD APPROVED

At the 09/21/2021 Board Meeting

/s/ Catherine Taylor

Catherine Taylor, Chief, Board Proceedings
and Support Services Division

Minutes Exhibit 9.3

Proposed 2022 Calendar of Board Meetings

Location/Venue: Teleconference or Sacramento at 450 N Street

Dates:	January 25-26
	February 23-24
	March 29-30
	April 26-27
	May 24-25
	June 28-29
	July 26-27
	August 30-31
	September 27-28
	October 18-19
	November 17-18
	December 13-14

Proposed 2022 Board Meeting Dates

Sac	Sacramento or Teleconference
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Weekends & State Holidays

[illegible]

2022 Calendar for the Valuation of Public Utilities and Railroads

January 1	Lien date for all state-assessed property.
January 3	State-Assessed Properties Division staff (Staff) mails property statement forms to state assessees.
February 23	The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2022 valuation of state-assessed properties at the scheduled hearing. In lieu of oral presentations, assessee can submit written presentations to the Chief of Board Proceedings by February 23.
March 1	Last day for state assessees to timely file property statements without penalty.
April 13	Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2022 valuation of state-assessed properties.
April 26	The Board will hear state assessees' presentations on the 2022 valuation of state-assessed properties.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 17	Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property.
May 24-25	The Board sets unitary values for all state assessees.
On or before June 1	Staff mails notices of unitary value to state assessees.
On or before June 15	Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.

On or before July 15	Staff transmits estimates of total assessed value (Preliminary Board Roll) to County Auditors.
On or before July 20	Due date for state assessees to file a timely petition for unitary value reassessment and/or petition for correction of an allocated assessment.
On or before July 31	The Board adopts and Staff transmits the Board Roll of State-Assessed Property to County Auditors.
On or before July 31	Staff mails notices of assessed values of nonunitary property to State Assesseees.
On or before September 20	Due date for State Assesseees to file a timely petition for nonunitary property reassessment.
September through December	The Board will hear petitions for reassessment of unitary or nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.
December 31	Final date for Board decisions on 2022 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

2022 Calendar for Assessment and Collection of Private Railroad Car Tax

February 1	State-Assessed Properties Division staff (Staff) sends <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees.
February 23	The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2022-23 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assessee can submit written presentations to the Chief of Board Proceedings by February 23.
April 30	Last day for Assesseees to file <i>Annual Report of Private Railroad Cars</i> .
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. The Board adopts the Private Railroad Car Assessment Roll.2. Staff mails Notices of Assessment and Taxes Levied, and copies of working papers
September 20	Last day to file a petition for reassessment and/or abatement of penalty.
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, 2023	The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2023 is the final date for Board decisions on 2022 petitions.

2022 State Observed Board Holidays And Other Significant Dates

Jan. TBD*	Governor's State of the State Address.
Jan. TBD*	California Assessors' Association Kickoff Meeting, TBD.
Jan. 1	New Year's Day.
Jan. 17	Martin Luther King Day.
Feb. 21	President's Day.
Mar. 31	Cesar Chavez Day.
Apr. 15	Internal Revenue Service and Franchise Tax Board income tax filing deadline.
May 30	Memorial Day.
Jun. 2	California Taxpayers' Association Annual Meeting, Sacramento.
Jun. 7	Primary Election.
Jul. 4	Independence Day (Observed).
Sep. 5	Labor Day.
Nov. 8	General Election.
Nov. 11	Veterans Day.
Nov. 14-17	California Assessors' Association Annual Conference, TBD, CA.
Nov. 24-25	Thanksgiving Holiday and the day after.
Nov. 30	Last day for Executive Director to provide Board with proposed calendar for valuation of public utilities, railroads and private railroad cars (Property Tax Rule 901.5).
Dec. 26	Christmas (observed).
Dec. TBD	California Assessors' Association Year End Meeting, TBD, CA.
TBD*	Board/Assessors' Annual Meeting, TBD.
TBD*	Central/Southern California Assessors' Association Conference, TBD.
TBD*	Federation of Tax Administrators (FTA) Annual Meeting.
TBD*	Multistate Tax Commission Annual Conference and Committee Meeting.
TBD*	Multistate Tax Commission Spring Committee Meeting.
TBD*	Northern California Assessors' Association Conference, TBD, CA.
N/A	Bay Area Assessors' Association Conference. (In lieu of having this regional conference, this region is instead hosting the CAA Annual Conference November 14-17.)

* To be determined.