



## Memorandum

**To:** Honorable Malia M. Cohen, Chair  
Honorable Mike Schaefer, Vice Chair  
Honorable Ted Gaines, First District  
Honorable, Antonio Vazquez, Third District  
Honorable Betty T. Yee, State Controller

**Date:** September 16, 2022

**From:** Yvette M. Stowers  
Executive Director

**Subject:** 2023 Workload Plan Recommended for Approval  
Board Meeting: September 27, 2022

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2023. The proposed calendar is scheduled for your consideration and adoption on the September 2022 Board meeting.

The proposed 2023 Calendar of Board Meetings meets the statutory requirement for monthly Board meetings and the requirement for the Board to meet at least quarterly in Sacramento. Meetings are evenly spaced and accommodate known significant dates and calendars. The plan includes three documents:

1. Proposed Annual Calendar for State Board of Equalization 2023 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. Assessment Practices Surveys and Sample Calendar
5. Assessors' Handbook Revision Calendar
6. Appraiser Training and Certification Calendar

The "2023 State Observed Board Holidays and Other Significant Dates" document provides additional context for the Board Meeting calendar.

Staff recommends adoption of these calendars. If you have questions or concerns about the 2023 Calendars, please contact Catherine Taylor, Chief, Board Proceedings and Support Services at (916) 274-3445.

YS:CT:rfs  
Attachments

cc: Ms. Regina Evans  
Mr. Gary Gartner  
Mr. Matt Cox  
Ms. Kari Hammond  
Mr. Anthony Epolite  
Ms. Lisa Renati  
Mr. Henry D. Nanjo  
Mr. David Yeung  
Ms. Catherine Taylor

BOARD APPROVED

At the \_\_\_\_\_ Board Meeting

\_\_\_\_\_  
Catherine Taylor, Chief, Board Proceedings  
and Support Services Division

## **Proposed 2023 Calendar of Board Meetings**

Location/Venue: Sacramento at 450 N Street or Teleconference\*

Dates:	January 24-25
	February 22-23
	March 21-22
	April 25-26
	May 23-24
	June 27-28
	July 25-26
	August 29-30
	September 26-27
	October 24-25
	November 14-15
	December 12-13

\* Consistent with SB 189, teleconference meetings may be feasible through July 1, 2023, under the relaxed teleconference rules of Gov code 11133, after which this rule expires.

## Proposed 2023 Board Meeting Dates

Sac

Sacramento or Teleconference

January '23						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24 Sac	25 Sac	26	27	28
29	30	31				

February '23						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22 Sac	23 Sac	24	25
26	27	28				

March '23						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21 Sac	22 Sac	23	24	25
26	27	28	29	30	31	

April '23						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25 Sac	26 Sac	27	28	29
30						

May '23						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23 Sac	24 Sac	25	26	27
28	29	30	31			

June '23						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27 Sac	28 Sac	29	30	

July '23						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25 Sac	26 Sac	27	28	29
30	31					

August '23						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29 Sac	30 Sac	31		

September '23						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26 Sac	27 Sac	28	29	30

October '23						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24 Sac	25 Sac	26	27	28
29	30	31				

November '23						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14 Sac	15 Sac	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December '23						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12 Sac	13 Sac	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## **2023 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 22	The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2023-24 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 22.
March 1	Last day for state assessees to timely file property statements without penalty.
April 12	Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2023 valuation of state-assessed properties.
April 25	The Board will hear state assessees' presentations on the 2023 valuation of state-assessed properties.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 16	Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property.
May 23-24	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 2023 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

## **2023 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 22	The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2023-24 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 22.
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"><li>1. The Board adopts the Private Railroad Car Assessment Roll.</li><li>2. Staff mails Notices of Assessment and Taxes Levied, and copies of working papers</li></ol>
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, 2024	The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2024 is the final date for Board decisions on 2023 petitions.

## 2023 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. 2	New Year's Day (Observed).
Jan. 16	Martin Luther King Day.
Feb. 20	President's Day.
Mar. 23	California Taxpayers' Association Annual Meeting, Sacramento.
Mar. 31	Cesar Chavez Day.
May 29	Memorial Day.
Jul. 4	Independence Day.
Sep. 4	Labor Day.
Nov. 10	Veterans Day (Observed).
Nov. 23-24	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. 25	Christmas.
Dec. TBD	California Assessors' Association Year End Meeting, TBD, CA.
TBD*	Board/Assessors' Annual Meeting, TBD.
TBD*	California Assessors' Association Annual Conference, TBD, CA.
TBD*	Northern California Assessors' Association Conference, TBD, CA.
TBD*	Bay Area Assessors' Association Conference.
N/A	Central/Southern California Assessors' Association Conference, TBD. (In lieu of having this regional conference, this region is instead hosting the CAA Annual Conference. Date and location TBD.)* To be determined.

## **SCHEDULE OF BOARD OF EQUALIZATION APPRAISER TRAINING AND CERTIFICATION EXAMINATIONS**

A description of classes, workshops, and online courses provided for the appraisal staff of County Assessors' offices and the Board of Equalization (BOE) can be found in the listing of Courses and Workshops for Property Tax Appraisers, which is available on the BOE's website.

Course registrations will open- up 8 weeks before the course start date. There are 40 spots available for virtual courses and 35 spots available for in person courses.

### **CLASSROOM-BASED TRAINING**

#### **Course 2A, Replacement Cost Estimating of Residential Structures (All courses Virtual)**

July 11 – 14, 2022  
October 3 – 6, 2022  
November 7 – 10, 2022  
March 6 – 9, 2023  
April 3 – 6, 2023

#### **Course 2B, Replacement Cost Estimating of Commercial and Industrial Structures**

February 27 – March 2, 2023 at the BOE Office\*

#### **Course 3, Residential Appraisal Procedures**

July 18 – 21, 2022	Virtual
September 26 – 29, 2022	Kern*
November 28 -December 1, 2022	Virtual
January 9 – 12, 2023	Virtual
March 27 – 30, 2023	San Bernardino*

#### **Course 5, Income Approach to Value**

August 22 – 26, 2022	BOE Office*
October 31 – November 5, 2022	Virtual
January 23 – 27, 2023	Virtual
March 13 – 17, 2023	Shasta*

#### **Course 7, Appraisal of Agricultural Property**

August 15 – 19, 2022	Alameda*
October 17 – 21, 2022	San Bernardino*
February 6 – 10, 2023	Virtual
April 24 – 28, 2023	Virtual

#### **Course 52, Valuation of Restricted Lands**

September 19 – 22, 2022	Virtual
November 14 – 17, 2022	Virtual
December 5 – 8, 2022	Madera*
March 20 – 24, 2023	Riverside*



## **Course 56, Advanced Sales Comparison and Income Capitalization Approaches**

September 12 – 16, 2022	San Diego*
October 31 – November 4, 2022	Riverside*
December 12 – 16, 2022	Santa Clara*
January 23 – 27, 2023	Sacramento County Office*
February 13 – 17, 2023	Virtual
April 17 – 21, 2023	Virtual

## **Course 120, Investment Mathematics and Financial Calculators**

October 3 – 7, 2022	San Bernardino*
October 24 -28, 2022	Virtual
January 30 – February 3, 2023	Virtual
April 10 – 14, 2023	BOE Office*

\*All in-person classes are subject to change to a virtual format should the health and safety protocols in either the County where the class is scheduled to be held and/or the State warrant such change. Students will be notified as timely as possible should such change occur.

## **CERTIFICATION EXAMINATIONS**

### **SCHEDULED AS NEEDED**

Note:

Temporarily certified appraisers need to take the proctored certification examination in-order to attain permanent appraiser certification. Appraisers may elect to take the certification examination without taking the online course, subject to the approval of the Assessor. County Training Coordinators should contact to schedule temporarily certified appraisers for the certification examination.

## Assessment Practices Survey/Sample Five Year Cycle<sup>1</sup>

2021-22		2022-23		2023-24		2024-25		2025-26	
County	Group	County	Group	County	Group	County	Group	County	Group
Humboldt	3	Contra Costa	1	Alpine	3	Alameda	1	Amador	3
Kings	3	Fresno	2	Butte	3	Calaveras	3	Inyo	3
Marin	2	Mariposa	3	Colusa	3	El Dorado	3	Los Angeles	1
Modoc	3	Merced	3	Del Norte	3	Imperial	3	Madera	3
Monterey	2	Placer	2	Glenn	3	Mendocino	3	Mono	3
Napa	3	San Bernardino	1	Kern	2	Nevada	3	San Francisco	1
Riverside	1	San Luis Obispo	3	Lake	3	Orange	1	San Joaquin	2
San Benito	3	Sutter	3	Lassen	3	Plumas	3	Santa Cruz	3
Santa Clara	1	Trinity	3	San Diego	1	Sacramento	2	Shasta	3
Siskiyou	3	Tuolumne	3	San Mateo	1	Sonoma	2	Sierra	3
Solano	3	Yolo	3	Santa Barbara	2	Stanislaus	3	Tulare	3
				Yuba	3	Tehama	3	Ventura	2

<sup>1</sup> In each year of the five-year cycle, the two counties in Group 1 will be surveyed and sampled; in Group 2, one county will be surveyed and another county will be sampled; and in Group 3, three counties will be surveyed and two other counties will be sampled.

Counties from Group 1 are marked in white.

Counties from Groups 2 and 3 marked in yellow were selected to be surveyed and counties from Groups 2 and 3 marked in pink were selected to be sampled.

Counties from Group 3 marked in blue were not selected in the cycle.

## 2023 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	Jan 2015	
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 2022		X
AH 534	Rural Building Costs	Jan 2022		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 2022		X
AH 582	The Explanation of the Derivation of Equipment Percent Good Factors	Feb 1981	Jan 2015	