



## Memorandum

**To:** Honorable Sally J. Lieber, Chair  
Honorable Ted Gaines, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

**Date:** August 16, 2024

**From:** /s/ Yvette M. Stowers  
Yvette M. Stowers, Executive Director

**Subject:** **2025 Board Meeting Dates and Property Tax Calendars for Adoption at the August 2024 Board Meeting**

The Board Proceedings Division has prepared the attached proposed 2025 Calendar of Board Meeting Dates for your consideration and adoption at the August 2024 Board Meeting.

The 2025 Calendar for State Board of Equalization Meeting Dates meets all statutory requirements. The proposed meeting dates are evenly spaced and accommodate known significant dates to allow for public participation (see attached list, “*State Observed Holidays and Other Significant Dates*”). The proposed plan includes three calendars:

1. 2025 Calendar for State Board of Equalization Meeting Dates
2. 2025 Calendar for the Valuation of Public Utilities and Railroads
3. 2025 Calendar for the Assessment and Collection of Private Railroad Car Tax

The proposal includes 16 meeting dates for 2025, one meeting date each month, and four additional dates reserved for Informational Hearings and/or Board Work Groups. We also propose setting Wednesday as the primary meeting day, with Tuesdays scheduled occasionally due to constitutional functions, informational hearings, conferences, or state holidays.

Historically, Board Proceedings reserved the auditorium for Board Meetings for two consecutive days per month. However, with the recent relocation of the Board’s monthly meetings to a new venue shared by multiple state agencies and departments, we must now carefully consider our reservation requests. In recent times, the Board generally holds 14 meetings a year. The chart below illustrates the actual number of scheduled meeting days versus canceled meeting days over the last four years.

Calendar Year	Board Meeting Days Scheduled	Additional Informational Hearings and Board Work Group Meetings	Total Meeting Days Scheduled	Total Meeting Days Cancelled
2024	13	4*	17*	7
2023	12	4	16	8
2022	17	2	19	5
2021	19	0	19	7

\* Includes anticipated meetings as of August 2024.

Accordingly, the staff respectfully recommends and requests the Board's adoption of the attached 2025 Calendar of Board Meeting Dates.

If you have questions or concerns about the 2025 Calendars, please contact Catherine Taylor, Chief of Board Proceedings and Support Services Division, at 1-916-274-3445.

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Attachments

cc: Mr. Douglas Winslow  
Mr. Matt Cox  
Ms. Deborah Bautista-Zavala  
Mr. Cody Petterson  
Mr. Hasib Emran  
Ms. Lisa M. Renati  
Mr. Richard Moon  
Mr. David Yeung

Board adopted calendars, including changing the  
January 22-23 meeting to January 23, 2025 only,  
and the April 16-17 meeting to April 29-30, 2025  
At the August 27, 2024 Board Meeting

/s/ Catherine Taylor

Catherine Taylor, Chief, Board Proceedings  
and Support Services Division



California State  
Board of Equalization

Board Proceedings Division

**Proposed 2025 Calendar of Board Meetings**

Location/Venue: Sacramento at 651 Bannon Street, Auditorium

January 22	Sacramento
January 23*	Sacramento
February 19	Sacramento
March 5	Sacramento
April 16	Sacramento
April 17*	Sacramento
May 28	Sacramento
June 18	Sacramento
July 23	Sacramento
August 20	Sacramento
September 16	Sacramento
September 17*	Sacramento
October 21	Sacramento
October 22*	Sacramento
November 19	Sacramento
December 16	Sacramento

\* Reserved for Informational Hearing (Info. Hrg.) and/or Board Work Group (BWG) Meeting.

California State Board of Equalization

Proposed 2025 Calendar of Board Meeting Dates

**Sac** Sacramento

**IH** Reserved for Info. Hrg.  
and/or BWG Meeting

**H** Holiday

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

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

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

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

May '25						
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 H	27	28 Sac	29	30	31

June '25						
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 Sac	19	20	21
22	23	24	25	26	27	28
29	30					

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

August '25						
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 Sac	21	22	23
24	25	26	27	28	29	30
31						

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

October '25						
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 IH	23	24	25
26	27	28	29	30	31	

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

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



STATE BOARD OF EQUALIZATION

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SALLY J. LIEBER  
Second District, San Francisco

ANTONIO VAZQUEZ  
Third District, Santa Monica

MIKE SCHAEFER  
Fourth District, San Diego

MALIA M. COHEN  
State Controller

YVETTE M. STOWERS  
Executive Director

[DATE]

No. 2024/

TO: STATE ASSESSEES, COUNTY SUPERVISORS  
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2025 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 (Staff) mails property statement forms to state assessees.
- February 19 The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2025-26 valuation of state-assessed properties at the scheduled hearing. In lieu of oral presentations, assessees can submit written presentations to the Chief of Board Proceedings by February 19.
- March 1 Last day for state assessees to timely file property statements without penalty. Since March 1, 2025, falls on a Saturday, this date is extended by law to Monday, March 3, 2025, the next regular business day.
- April 2 Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2025 valuation of state-assessed properties.
- April 16 The Board will hear state assessees' presentations on the 2025 valuation of state-assessed properties.
- May Staff is available to discuss value indicators and supporting data with state assessees.
- May 20 Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property.

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May 28	The Board sets unitary values for all state assesseees.
On or before June 1	Staff mails notices of unitary value to state assesseees.
On or before June 15	Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assesseees.
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 assesseees to file a timely petition for unitary value reassessment and/or petition for correction of an allocated assessment. Since July 20, 2025, falls on a Sunday, this date is extended by law to Monday, July 21, 2025, the next regular business day.
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. Since September 20, 2025, falls on a Saturday, this date is extended by law to Monday, September 22, 2025, the next regular business day.
August 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 2025 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

Sincerely,

Yvette M. Stowers  
Executive Director

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[DATE]

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2025 Calendar for the Assessment and Collection of Private Railroad Car Tax:

February 1	State-Assessed Properties Division staff (Staff) sends the <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees.
February 19	The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2025-26 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assessees can submit written presentations to the Chief of Board Proceedings by February 19.
April 30	Last day for assessees to file <i>Annual Report of Private Railroad Cars</i> without penalty.
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	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. Since September 20, 2025, falls on a Saturday, this date is extended by law to Monday, September 22, 2025, the next regular business day.
On or Before October 15	Staff mails Tax Bills.

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December 10                      Last day to pay private railroad car tax without penalty and interest.

On or Before                      The Board hears petitions for reassessment and petitions for abatement  
January 31, 2026                      of penalty. January 31, 2026, is the final date for Board decisions on 2025  
petitions.

Sincerely,

Yvette M. Stowers  
Executive Director

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Board Proceedings Division

**2025 State Observed Holidays and  
Other Significant Dates**

(As of 8/12/2024)

Jan. TBD*	Governor's State of the State Address
Jan. 1	New Year's Day
Jan. 20	Martin Luther King Jr. Day
Feb. 17	Presidents' Day
Mar. 6	California Taxpayers Association Annual Meeting, Sacramento <a href="https://www.caltax.org/">https://www.caltax.org/</a>
Mar. 31	Cesar Chavez Day
Apr. 21-25	Bay Area Assessors' Association Conference, Napa, CA**
May 26	Memorial Day
Jul. 4	Independence Day
Aug. 4-7***	Northern California Assessors' Association Conference, Lake Tahoe Area, CA**
Sep. 1	Labor Day
Sep. 17***	Board/Assessors' Annual Meeting
Oct. TBD*	California Assessors' Association Annual Conference, TBD (Central/Southern), CA**
Nov. 11	Veterans Day
Nov. 27-28	Thanksgiving Holiday and the day after
Dec. 25	Christmas Day
N/A	Central/Southern California Assessors' Association Conference (In lieu of having this regional conference, this region is instead hosting the CAA Annual Conference.)**

\* To be determined.

\*\* Website for California Assessors' Association: <https://www.calassessor.org/>.

\*\*\* This date is tentative as of the date of this list.