



Memorandum

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

Date: August 8, 2025

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

Subject: **Board Meeting, August 20, 2025**
2026 Board Meeting Dates and Property Tax Calendars

The Board Proceedings Division has prepared the attached proposed 2026 Calendars for the State Board of Equalization for your consideration and adoption at the August 2025 Board Meeting.

The 2026 Calendars meet all statutory requirements. The proposed meeting dates are evenly spaced and accommodate known significant dates to allow for greater public participation (see attached list, “State Observed Holidays and Other Significant Dates”). The proposed 2026 Calendars are:

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

We propose setting the fourth Wednesday of each month as the primary meeting day but the third Wednesdays for November and December due to the holidays and four additional dates on Thursdays reserved for Informational Hearings and/or Board Work Group meetings.

Accordingly, the staff respectfully requests the Board’s adoption of the attached recommended 2026 Calendars of Board Meeting Dates, Valuation of Public Utilities and Railroads, and Assessment and Collection of Private Railroad Car Tax.

If you have questions or concerns about the 2026 Calendars, please contact Catherine Taylor, Chief of Board Proceedings and Support Services Division, at 1-916-274-3445.

YMS:CT:rfs

Attachments

cc: Mr. Matt Cox
Mr. Douglas Winslow
Mr. Juan Flores
Mr. Cody Petterson
Mr. Hasib Emran
Ms. Lisa M. Renati
Mr. Richard Moon
Mr. David Yeung

Board adopted calendars, with the addition of meeting days January 29, 2026, and February 26, 2026

At the August 20, 2025 Board Meeting

/s/ Catherine Taylor
Catherine Taylor, Chief, Board Proceedings
and Support Services Division



California State
Board of Equalization

Board Proceedings Division

Proposed 2026 Calendar of Board Meetings

As of 8/8/2025

Location/Venue: Sacramento at 651 Bannon Street, Auditorium

January 28	Sacramento
February 25	Sacramento
March 25	Sacramento
April 22	Sacramento
April 23*	Sacramento
May 27	Sacramento
June 24	Sacramento
June 25*	Sacramento
July 22	Sacramento
August 26	Sacramento
September 23	Sacramento
September 24*	Sacramento
October 28	Sacramento
October 29*	Sacramento
November 20	Sacramento
December 16	Sacramento

* Reserved for Informational Hearing (Info. Hrg.), Board Work Group (BWG) Meeting, etc.

California State Board of Equalization
Proposed 2026 Calendar of Board Meeting Dates

As of 8/8/2025

Sac	Sacramento	R	Reserved for Info. Hrg., BWG Meeting, etc.		H	Holiday														
January '26						February '26						March '26								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1 H	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16 H	17	18	19	20	21	15	16	17	18	19	20	21
18	19 H	20	21	22	23	24	22	23	24	25 Sac	26	27	28	22	23	24	25 Sac	26	27	28
25	26	27	28 Sac	29	30	31								29	30	31 H				
April '26						May '26						June '26								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22 Sac	23 R	24	25	17	18	19	20	21	22	23	21	22	23	24 Sac	25 R	26	27
26	27	28	29	30			24	25 H	26	27 Sac	28	29	30	28	29	30				
							31													
July '26						August '26						September '26								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7 H	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22 Sac	23	24	25	16	17	18	19	20	21	22	20	21	22	23 Sac	24 R	25	26
26	27	28	29	30	31		23	24	25	26 Sac	27	28	29	27	28	29	30			
							30	31												
October '26						November '26						December '26								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11 H	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20 Sac	21	13	14	15	16 Sac	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26 H	27 H	28	20	21	22	23	24	25 H	26
25	26	27	28 Sac	29 R	30	31	29	30						27	28	29	30	31		



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

OFFICE OF THE EXECUTIVE DIRECTOR, YVETTE STOWERS

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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. 2025/

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2026 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 25 | The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2026-27 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 25. |
| March 1 | Last day for state assessees to timely file property statements without penalty. Since March 1, 2026, falls on a Sunday, this date is extended by law to Monday, March 2, 2026, the next regular business day. |
| April 8 | Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2026 valuation of state-assessed properties. |
| April 22 | The Board will hear state assessees' presentations on the 2026 valuation of state-assessed properties. |
| May | Staff is available to discuss value indicators and supporting data with state assessees. |
| May 19 | Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property. |
| May 27 | The Board sets unitary values for all state assessees. |

2026
PROPOSED

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.
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, 2026, falls on a Sunday, this date is extended by law to Monday, September 21, 2026, 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 2026 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

Sincerely,

Yvette M. Stowers
Executive Director

YMS:CT:rfS



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Executive Director

[DATE]

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2026 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 25 | The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2026-27 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 25. |
| 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 | <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. Since September 20, 2026, falls on a Sunday, this date is extended by law to Monday, September 21, 2026, the next regular business day. |
| On or Before October 15 | Staff mails Tax Bills. |

2026

The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2027, is the final date for Board decisions on 2026 petitions.

Yvette M. Stowers
Executive Director

TODOR



California State
Board of Equalization

Board Proceedings Division

**2026 State Observed Holidays and
Other Significant Dates**

(As of 8/8/2025)

Jan. TBD*	Governor's State of the State Address
Jan. 1	New Year's Day
Jan. 19	Martin Luther King Jr. Day
Feb. 16	Presidents' Day
Feb. 24	California Taxpayers Association Annual Meeting, Sacramento https://www.caltax.org/
Mar. 31	Cesar Chavez Day
Apr. 13-16	Central/Southern California Assessors' Association Conference, Riverside, CA
May 25	Memorial Day
Jun. 2	Primary Election
Jul. 4	Independence Day
Aug. 3-6	Northern California Assessors' Association Conference, Rohnert Park, Sonoma, CA
Sep. 7	Labor Day
Nov. 3	General Election
Nov. 11	Veterans Day
Nov. 16	California Assessors' Association Annual Conference, near Yosemite, CA
Nov. 26-27	Thanksgiving Holiday and the day after
Dec. 25	Christmas Day
TBD*	Board/Assessors' Annual Meeting, TBD, CA
TBD*	Bay Area Assessors' Association Conference, TBD, CA:**

* To be determined.

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