

OFFICE OF EXECUTIVE DIRECTOR – MIC: 73

Date: August 8, 2025

TELEPHONE: (916) 274-3560

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

/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



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

Sacramento

December 16

^{*} 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

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STATE BOARD OF EQUALIZATION

OFFICE OF THE EXECUTIVE DIRECTOR, YVETTE STOWERS PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064 1-916-274-3350 ◆ FAX 1-916-285-0134

www.boe.ca.gov

TED GAINES First District, Sacramento

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

No. 2025/

[DATE]

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, assesses 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.

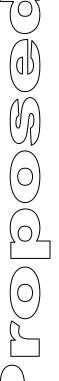
May Staff is available to discuss value indicators and supporting data with state

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.



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 Assessees.
On or before September 20	Due date for State Assessees 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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First District, Sacramento

SALLY J. LIEBER Second District, San Francisco

> ANTONIO VAZQUEZ Third District, Santa Monica

MIKE SCHAFFER Fourth District, San Diego

> MALIA M. COHEN State Controller

YVETTE M. STOWERS **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 Annual Report

of Private Railroad Cars (BOE-519-PC) to private railroad car assessees.

The Board will hear private railroad car assessees' presentations on February 25

> 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.

Last day for assessees to file Annual Report of Private Railroad Cars April 30

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, 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.

December 10

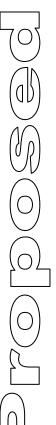
Last day to pay private railroad car tax without penalty and interest.

On or Before January 31, 2027 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.

Sincerely,

Yvette M. Stowers Executive Director

YMS:CT:rfs





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/.