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INFORMATION ON PROPERTY TAX REPORTING IN 2025

To keep the State Board of Equalization’s (BOE) stakeholders informed of information that affects them, the State-Assessed Properties Division (SAPD) issues this newsletter. The newsletter contains information and dates regarding the 2025 valuation process.

The BOE is responsible for assessing property owned or used by certain public utilities and other specified companies operating in California, enabling counties to use those values to collect local property taxes. Property values on the state-assessed roll are allocated by the BOE to the counties where the properties are located. Each county levies, bills, and collects taxes based upon the allocated values.

SAPD is responsible for annually transmitting value recommendations to the Board. To that end, staff prepares unitary value indicators and fair market value recommendations for each state assessee. These indicators and recommendations, which are developed annually from information provided by state assessesees, are used by the elected Board to determine the fair market value of the assessee’s unitary property.

The property statement forms will be mailed to state assesseees on or before January 1, 2025.

We look forward to working with each of you this upcoming valuation season. If you have any questions, please feel free to contact us at 1-916-274-3270.

Jack McCool

Chief, State-Assessed Properties Division
Property Tax Department

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KEY DATES TO REMEMBER IN 2025

January 1	Lien date for all state-assessed property.
On or before January 2	Property statement forms mailed to state assessees.
February 19	The Board will hear state assessees' presentations on capitalization rates and other factors affecting the 2025 valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings Division by February 21.
March 1	Last day to file property statements without penalty.
April 2	Last day to request placement on the April 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 discusses value indicators and supporting data with state assessees.
May 28	The Board sets unitary values for all state assessees.
On or before June 1	Staff mails notice of unitary value to state assessees.
On or before June 15	Staff mails notice 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.
July 20	Last day to file a petition for unitary value reassessment and/or a petition for correction of allocated assessment.
On or before July 31	The Board adopts and staff transmits Board Roll of State-Assessed Property to County Auditors.
September 20	Last day to file a petition for nonunitary property reassessment.
December 31	Final day for Board decisions on 2025 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

SIGN YOUR PROPERTY STATEMENT

The property statement must be signed by the assessee, a partner, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent, or a duly appointed fiduciary, the assessee's written authorization of the agent, or employee to sign the statement on behalf of the assessee must be on file with SAPD.

Sign the property statement following the requirements listed in the *Instructions for Reporting State-Assessed Property*. **An unsigned or improperly signed property statement cannot be considered a valid filing under the provisions of Property Tax Rule 172 (Title 18, section 172 of the California Code of Regulations.)**

EMAIL YOUR PROPERTY STATEMENT

You can now email your property statement directly to State-Assessed Properties Division at BOEProperty@boe.ca.gov.

REMINDERS

AUTHORIZE ELECTRONIC DATA TRANSMISSION

The BOE's general policy is to not forward confidential information via email. However, taxpayers may authorize the transmission of confidential information via email by providing written authorization to the BOE by completing and signing **BOE-82-SA, Authorization for Electronic Transmission of Data – State-Assessed Property**. The authorization will remain in effect until rescinded in writing. This and all other SAPD forms may be accessed on the BOE website at www.boe.ca.gov/proptaxes/sappcont.htm.

An assessee may authorize a representative to receive confidential information via email by checking the appropriate box on BOE-82-SA. Confidential information will be provided to a designated representative only if the SAPD has a current **BOE-892, Statement of Authorization**. The BOE-82-SA stays in effect until rescinded by the assessee. There is no need to file a new form every year unless the designee changes.

REPRESENTATIVE AUTHORIZATION: RENEW ANNUALLY

If a state assessee wishes to designate a representative during the period January 1, 2025 through December 31, 2025, **BOE-892, Statement of Authorization**, must be filed. This form must be filed **annually** to keep the representative's authorization status current.

The *Statement of Authorization* guards against unauthorized access to confidential taxpayer information. This form may be accessed at www.boe.ca.gov/proptaxes/sappcont.htm.

ELECTRONIC TANGIBLE PROPERTY LIST FILING

For those assessees that are required to file a Tangible Property List (TPL), please remember to file a paper copy and an electronic copy. The electronic TPL may be filed by email. TPLs filed by email should be submitted to TPL@boe.ca.gov.

For your assistance in filing, an electronic copy of the prior year's TPL is available upon request. The electronic copy will be forwarded via email.

If you have questions or to request the prior year's TPL, please see [page 4](#) of this Newsletter for TPL contact information.

FILING STATEMENT OF LAND CHANGES

The Statement of Land Changes forms must be filed with the property statement or within 60 days of acquisition or disposition of land, whichever is earlier. All **BOE-551, Statement of Land Changes**, lease agreements, maps, or additional supporting documentation can be emailed to 551@boe.ca.gov.

CHANGES TO FORMS AND REPORTING INSTRUCTIONS

Changes were made to several property statement forms as well as reporting instructions for lien date 2024. Please be sure to use the recent versions of all forms and refer to the current reporting instructions found on our website.

FILING A REQUEST FOR AN EXTENSION

Property Tax Rule 901 provides that, on a showing of good cause and pursuant to a request made prior to March 1, the due date for filing the annual property statement may be extended.

To request an extension of time to file the property statement, assessees are required to file **BOE-517-EXT, Request for Extension of Time to File Property Statement**.

You may email a copy of the completed form to BOE517Extension@boe.ca.gov or fax the completed form to 1-916-285-0132. Please use the most current form BOE-517-EXT found on our website or in your property statement packet.

BOE-516, WIRELESS COMMUNICATION SITES

For those assessees that are required to file **BOE-516, Wireless Communication Sites**, it is important that all fields of the form are completed with sufficient detail so that it may be properly determined whether a site is subject to state or local assessment.

If you wish to create a copy of BOE-516 electronically, it must be in the identical format and contain the same fields as the prescribed form. You may email a copy of the completed form to BOE516@boe.ca.gov.

ADDITIONAL RESOURCES AVAILABLE ON THE BOE WEBSITE

- [2021 – 2024 Board-Adopted Unitary Values](#)
- [Calendar for the Valuation of Public Utilities and Railroads](#) *Updated Annually – January*
- [Capitalization Rate Study](#) *Updated Annually – March*
- [Condition Percent Good Factors](#) *Updated Annually – January*
- [Evaluating Embedded Software Studies for State-Assessed Properties, LTA No. 2014/018](#)
- [Listing of State Assesseees](#)
- [Obsolescence Guidelines—Telecommunications Properties](#)
- [Policy Statement—Classification of Property as Unitary or Nonunitary](#)
- [Property Statement Reporting Forms and Instructions](#) *Updated Annually – January*
- [Reproduction Cost New \(RCN\) Factors](#) *Updated Annually – February*
- [Recommendation for Assessment of State-Assessed Property](#) *Updated Annually – July*
- [Rules for State-Assessed Property Tax Appeals](#)
- [State Assessment Manual, Rev. March 2016](#)
- [Unitary Valuation Methods, Rev. March 2003](#)

To view the State-Assessed Properties webpage, go to www.boe.ca.gov and select *State Assessed Properties* under *Tax Programs*, or you may go directly to www.boe.ca.gov/proptaxes/sappcont.htm.

KEY PERSONNEL – DIRECT ACCESS

To serve you better, the following is a list of key personnel responsible for specific subjects or industries. If you have questions regarding completion of the property statement, please contact the appropriate individual.

SUBJECT	CONTACT	TELEPHONE	EMAIL
Electric Generation	Mr. Nathan Udy	1-916-274-3314	Nathan.Udy@boe.ca.gov
Gas and Electric	Mr. Dan Jenkinson	1-916-274-3292	Dan.JenkinsonII@boe.ca.gov
Gas Transmission	Mr. Robert Winn	1-916-274-3280	Robert.Winn@boe.ca.gov
Interexchange Telephone	Ms. Lena Smith	1-916-274-3281	Lena.Smith@boe.ca.gov
Local Telephone	Ms. Afrouz Ghaneh	1-916-274-3284	Afrouz.Ghaneh@boe.ca.gov
Pipeline	Mr. Robert Winn	1-916-274-3280	Robert.Winn@boe.ca.gov
Railcar Maintenance Facilities	Mr. Vincent Gezi	1-916-274-3265	Vincent.Gezi@boe.ca.gov
Railroad	Mr. Vincent Gezi	1-916-274-3265	Vincent.Gezi@boe.ca.gov
Real Property	Mr. Jason Burroughs	1-916-274-3327	Jason.Burroughs@boe.ca.gov
Statement of Land Changes	Mr. Jason Ybarra	1-916-274-3301	551@boe.ca.gov
Tangible Property List	Mr. Aaron Moran	1-916-274-3294	TPL@boe.ca.gov
Wireless Telephone ¹	Ms. Jenni Torres	1-916-274-3310	Jenni.Torres@boe.ca.gov

All Other Questions	1-916-274-3270
FAX	1-916-285-0132
State-Assessed Properties Division Webpage	www.boe.ca.gov/proptaxes/sappcont.htm

¹Includes Cellular, Personal Communication Services (PCS), and Radio Common Carrier providers.