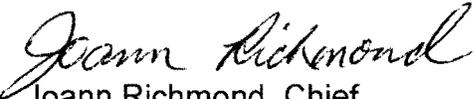


M e m o r a n d u m

Board Proceedings Division, MIC80

To : Honorable Jerome E. Horton, Chairman
 Honorable Michelle Steel, Vice Chairwoman
 Honorable Betty T. Yee, First District
 Honorable George Runner, Second District
 Honorable John Chiang, State Controller

Date: October 16, 2012

From : 
 Joann Richmond, Chief
 Board Proceedings Division

Subject: 2013 Workload Plan Recommended for Approval
 Board Meeting: October 23-25, 2012, Item N, Administrative Consent Agenda

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2013. The proposed calendar will be scheduled as part of the October 2012 Board meeting's administrative session for your consideration and approval.

The proposed 2013 Calendar of Board Meetings meets the requirement for monthly Board meetings and the requirement for the Board to meet at least quarterly in Sacramento. Meetings are evenly spaced and accommodate significant dates and calendars. This plan does not include a date for the annual meeting of the Board and County Assessors, which will be determined at a later date.

The plan includes the following attachments:

1. Calendar of Proposed 2013 Board Meetings
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. Significant dates considered in setting Board meeting dates

The plan includes 21 meeting days in Northern California and 15 meeting days in Southern California, for a total of 36 meeting days in 2013. This plan compares with those for previous years as follows:

<u>Years</u>	<u>Number of Meeting Days Approved</u>	<u>Number of Meeting Days Convened</u>
2012	38	29*
2011	39	31
2010	37	29

*(projected thru 12/31/2012)

This plan also includes two Property Taxpayers' and two Business Taxpayers' Bill of Rights hearings, one each in Sacramento and Culver City.

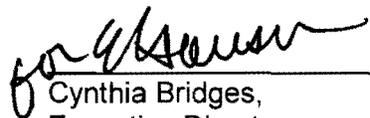
If you have any questions or concerns about the 2013 Workload Plan, please contact me at 916.322.9569.

JR:rfs

Approved:

Attachments

cc: Ms. Regina Evans-Jarrett
Mr. Joel Angeles
Mr. Alan LoFaso
Mr. Sean Wallentine
Ms. Marcy Jo Mandel
Ms. Cynthia Bridges
Mr. Randy Ferris
Ms. Liz Houser
Mr. Jaime Garza
Mr. Jeff McGuire
Mr. David Gau



Cynthia Bridges,
Executive Director

BOARD APPROVED
At the 10/23/12 Board Meeting



Joann Richmond, Chief
Board Proceedings Division

2013 Calendar of Board Meetings

January	15, 16, 17	Sacramento 450 N Street
February	26, 27, 28	Culver City 5901 Green Valley Cir.
March	12, 13, 14	Sacramento
April	24, 25, 26	Culver City
May	<u>22, 23, 24</u> 28, 29, 30	Sacramento
June	11, 12, 13	Sacramento
July	17, 18, 19	Culver City
August	13, 14, 15	Sacramento
September	10, 11, 12	Culver City
October	29, 30, 31	Culver City
November	19, 20, 21	Sacramento
December	17, 18, 19	Sacramento

Proposed 2013 Board Meeting Dates



Sacramento



Culver City



Weekends & State Holidays

January 2013						
Su	M	Tu	W	Th	F	Sa
		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	30	31		

February 2013						
Su	M	Tu	W	Th	F	Sa
					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 ✂		

March 2013						
Su	M	Tu	W	Th	F	Sa
					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	30
31						

April 2013						
Su	M	Tu	W	Th	F	Sa
	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	30				

May 2013						
Su	M	Tu	W	Th	F	Sa
			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	30	31	

June 2013						
Su	M	Tu	W	Th	F	Sa
						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
30						

July 2013						
Su	M	Tu	W	Th	F	Sa
	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	30	31			

August 2013						
Su	M	Tu	W	Th	F	Sa
				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	30	31

September 2013						
Su	M	Tu	W	Th	F	Sa
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	30					

October 2013						
Su	M	Tu	W	Th	F	Sa
		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 ✂	30 ✂	31 ✂		

November 2013						
Su	M	Tu	W	Th	F	Sa
					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	30

December 2013						
Su	M	Tu	W	Th	F	Sa
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	30	31				

2013 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 mails property statements to state assessees and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available upon request, and that the staff will be available to discuss this data. |
| February 26 | Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2013-14 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 26. |
| March 1 | Last day for state assessees to timely file property statements with the Board. Failure to file timely will result in penalties unless an extension is granted. Extensions are granted only in cases where reasonable cause is established. |
| April 9 | Last day for state assessees to file request with the Chief of Board Proceedings for the April 24 agenda to make presentations to the Board on the valuation of state-assessed properties. |
| April 24 | Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by April 24. |
| May | Staff is available to discuss value indicators and supporting data with state assessees. |
| May 15 | Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property. |
| May 22-24 | Board sets unitary values of state-assessed property. |

- | | |
|----------------------------------|---|
| On or before
June 1 | <ol style="list-style-type: none"> 1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees. 2. State assessees have until July 20 to file a petition for reassessment of unitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of unitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date. <i>Since July 20, 2013 falls on a Saturday, this filing period is extended by law to Monday, July 22, 2013, the next regular business day.</i> |
| On or before
June 15 | <ol style="list-style-type: none"> 1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees. 2. State assessees have until July 20 to file a petition for correction of an allocated assessed value. Chief Counsel may grant one 15-day extension of time to file a petition for correction provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date. <i>Since July 20, 2013 falls on a Saturday, this filing period is extended by law to Monday, July 22, 2013, the next regular business day.</i> |
| On or before
July 15 | Staff transmits estimates of total assessed value to county auditors. |
| On or before
July 31 | <ol style="list-style-type: none"> 1. Board adopts and staff transmits to counties Board Roll of State-Assessed Property. 2. Staff mails notices of assessed values of nonunitary property to state assessees. 3. State assessees have until September 20 to file a petition for reassessment of nonunitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of nonunitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the September 20 due date. |
| September
through
December | Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |
| December 31 | Final date for Board decisions on 2013 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |

2013 Calendar for Assessment and Collection of
Private Railroad Car Tax

- February 1 State-Assessed Properties Division staff sends *Annual Report of Private Railroad Cars* (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
- February 26 Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2013-14 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 26.
- April 30 Last day to file *Annual Report of Private Railroad Cars*. Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established.
- Month of June Staff is available to discuss taxable values and supporting data with private railroad car assessees.
- July 31 Last day for Board to adopt Private Railroad Car tax rate.
- On or Before August 1
1. Board adopts Private Railroad Car Assessment Roll.
 2. Staff mails Notices of Assessment and Taxes Levied Thereon, and copies of working papers.
- September 20 Last day to file a petition for reassessment and/or abatement of penalty. When reasonable cause is established, the Board may extend the filing deadline to October 5.
- 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, 2014 Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2014, is the final date for Board decisions on 2013 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2013 Board Holidays And Other Significant Dates

January (TBD)*	State of the State
January 1	New Year's Day
January 21	Martin Luther King Day
January 22-25	Bay Area California Assessors' Association Conference
February 10	Chinese New Year
February 18	Washington's Birthday (Presidents Day)
March 1	California Republican Party Spring Convention
March 19	California Taxpayers' Association Annual Meeting
March 31	Easter
April 1	Cesar Chavez Day (Observed)
April 7	Yom HaShoah (Holocaust Remembrance Day)
April 8-15	Income Tax Filing Week
April 12-14	California Democratic Party Annual Convention:
April 21-25	Central/Southern California Assessors' Association Conference
May 27	Memorial Day
June 4	Primary Election
July 4	Independence Day
July 10	Ramadan Begins
June 17-20	UC Davis Tax Camp
August 5 -8	Northern California Assessors' Association Conference
September (TBD)*	California Republican Party Fall Convention
September 2	Labor Day
September 5	Rosh HaShanah
September 14	Yom Kippur
October 10-13	California State Bar Association Annual Meeting
October 21-24	California Assessors' Association Annual Conference
November 7-9	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 11	Veteran's Day
November 28	Hanukkah
November 28-29	Thanksgiving
December 25	Christmas
December 26-January 1	Kwanzaa
(TBD)*	Board/Assessors' Meeting

* To Be Determined -- Dates will be added as they become available.