State of California

Memorandum

Board of Equalization

Board Proceedings Division, MIC80

To : Honorable Betty T. Yee, Chairwoman
Honorable Jerome E. Horton, Vice Chair
Ms. Barbara Alby, Acting Board Member
Honorable Michelle Steel
Honorable John Chiang

Date: August 12, 2010

From : Diane G. Olson, Chief
Board Proceedings Division

Subject: 2011 Workload Plan Recommended for Approval
August 2010 Administrative Session, Item N, Consent Agenda

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2011. The proposed calendar will be scheduled as part of the August 2010 Board meeting's administrative session for your consideration and approval.

The proposed 2011 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 set for the last full week of each month for consistency, except for an additional October meeting to coincide with the annual California Assessors' Association Annual Conference, and mid-month meetings in November and December to accommodate significant dates and calendars.

The plan includes the following attachments:

1. Calendar of Proposed 2011 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 28 meeting days in Northern California and 12 meeting days in Southern California, for a total of 40 meeting days in 2011. This plan compares with those for previous years as follows:

Years	Number of Meeting Days Approved	Number of Meeting Days Convened
2010	37	32*
2009	41	27
2008	50	30

*(projected thru 12/31/2010)

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 2010 Workload Plan, please contact me at 916.322.9569.

DGO:rfs

Attachments

cc: Mr. Alan LoFaso
Ms. Regina Evans
Ms. Mai Harvill
Mr. Louis Barnett
Ms. Marcy Jo Mandel
Mr. Ramon Hirsig
Ms. Kristine Cazadd
Ms. Liz Houser
Ms. Anita Gore
Ms. Randie Henry
Mr. David Gau

Approved:

Ramon J. Hirsig,
Executive Director

BOARD APPROVED
At the 8/25/2010 Board Meeting

Diane Olson, Chief
Board Proceedings Division

2011 Calendar of Board Meetings

January	26. 27, 28	Sacramento 450 N Street
February	22, 23, 24	Sacramento
March	22, 23, 24, 25	Culver City 5901 Green Valley Cir.
April	25, 26, 27	Sacramento
May	24, 25, 26	Sacramento
June	21, 22, 23, 24	Culver City
July	26. 27, 28	Sacramento
August	23, 24, 25	Sacramento
September	20, 21, 22	Sacramento
October	19,	Sacramento
October	25, 26, 27, 28	Culver City
November	15, 16, 17	Sacramento
December	14, 15, 16	Sacramento

2011 Board Dates
Proposal

Sacramento | Culver City | Weekends & State Holidays

January 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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 2011

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

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2011 Calendar for the Valuation of Public Utilities and Railroads:

2011

January 1	Lien date for all state-assessed property.
January 4	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 22	Board will hear state assessees presentations on capitalization rates and other factors and procedures affecting the FY 2011-12 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 22.
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 11	Last day for state assessees to file request with the Chief of Board Proceedings for the April 26 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 26	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 26.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 17	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 24-26	Board sets unitary values of state-assessed property.
On or before June 1	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 of Board Proceedings may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to July 20.

On or before June 15	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.
On or before July 15	Staff transmits estimates of total assessed value to county auditors.
On or before July 31	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. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to September 20.
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 2011 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.

TO: ALL PRIVATE RAILROAD CAR TAX ASSESSEES

The State Board of Equalization has established the following 2011 Calendar for the Assessment and Collection of Private Railroad Car Tax:

2011

February 1	State-Assessed Properties Division staff sends *Annual Report of Private Railroad Cars* (form 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 22	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2011-12 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 22.
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.
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, 2012	Board hears petitions for reassessment and petitions for abatement of penalty. Postponements of Board hearings are granted for only the most compelling reasons.

2011 Board Holidays
And Other Significant Dates

January (TBD)*	State of the State
January 1	New Year's Day
January 17	Martin Luther King Day
January 25 – 26	USC Tax Institute
February 3	Chinese New Year
February 21	Washington's Birthday (Presidents Day)
March 15	California Taxpayers' Association Annual Meeting
March 18	California Republican Party Spring Convention
March 31	Ceasar Chavez Day
April (TBD)*	California Democratic Annual Convention
April 11-15	Income Tax Filing Week
April 24	Easter
May 1	Yom HaShoah (Holocaust Remembrance Day)
May 30	Memorial Day
June 13-16	UC Davis Tax Camp
June 14	Primary Election
July 4	Independence Day
August (TBD)	California Republic Party Fall Convention
August 1	Ramadan begins
September 5	Labor Day
September 15-18	California State Bar Association Annual Meeting
September 28	Rosh Hashanah
October 8	Yom Kippur
October 18 – 20	CAA Annual Conference
October 19**	Board/Assessors' Meeting
November 3-5	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 8	General Election
November 11	Veteran's Day
November 24	Thanksgiving
December 21	Hanukkah
December 26	Christmas (Observed)

*To Be Determined
**Tentative