

M e m o r a n d u m

Board Proceedings Division, MIC80

To : Honorable Fiona Ma, CPA, Chairwoman
 Honorable Diane L. Harkey, Vice Chair
 Senator George Runner, First District
 Honorable Jerome E. Horton, Third District
 Honorable Betty T. Yee, State Controller

Date: September 16, 2016

From : David J. Gau
 Executive Director

Subject: 2017 Workload Plan Recommended for Approval
 Board Meeting: September 2016, Item P1, Executive Director's Report

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2017. The proposed calendar will be scheduled as part of the September 2016 Board meeting's administrative session for your consideration and approval.

The proposed 2017 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. The annual meeting of the Board and County Assessors will not coincide with the Annual County Assessors' Association Conference, and will be scheduled at a later date.

The plan includes the following attachments:

1. Calendar of Proposed 2017 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 20 meeting days in Northern California and 14 meeting days in Southern California, for a total of 34 meeting days in 2017. 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>
2016	35	23*
2015	31	23
2014	30	18

*(projected thru 12/31/2016)

If you have any questions or concerns about the 2017 Workload Plan, please contact Joann Richmond, Chief, Board Proceedings Division at 916.322.9569.

DG:JR:rf

Attachments

cc: Ms. Genevieve Jopanda
Mr. Russell Lowery
Mr. Sean Wallentine
Ms. Kari Hammond
Ms. Yvette Stowers
Ms. Amy Kelly
Ms. Edna Murphy
Ms. Susanne Buehler
Mr. Dean R. Kinnee
Mr. Wayne Mashihara
Mr. Mark DeSio
Ms. Brenda Fleming
Mr. Richard Parrott
Mr. Richard Reisinger
Mr. David Yeung

BOARD APPROVED
At the 9-27-16 Board Meeting


Joann Richmond, Chief
Board Proceedings Division

Proposed 2017 Calendar of Board Meetings

January	24-26	Sacramento 450 N Street
February	22-24	Culver City 5901 Green Valley Cir.
March	28-30	Sacramento
April	25-27	Culver City
May	23-25	Sacramento
June	20-22	Sacramento
July	27-28	Irvine 1 Civic Center Plaza, Irvine
August	29-31	Sacramento
September	26-28	Culver City
October	24-26	Sacramento
November	14-16	Culver City
December	11-12	Sacramento

Proposed 2017 Board Meeting Dates



Sacramento



Culver City



Irvine.



Weekends & State Holidays

January							February							March						
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	5	6	7				1	2	3	4				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25
29	30	31					26	27	28					26	27	28	29	30	31	
April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	
30																				
July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30
30	31																			
October							November							December						
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	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
														31						

2017 Calendar for the Valuation of Public Utilities and Railroads

January 1	Lien date for all state-assessed property.
January 3	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 2017-18 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 13	Last day for state assessees to file request with the Chief of Board Proceedings for the April 25 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 25	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 25.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 16	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 23-25	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.

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| 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. |
| 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 2017 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |

2017 Calendar for Assessment and Collection of Private Railroad Car Tax

February 1	State-Assessed Properties Division staff sends <i>Annual Report of Private Railroad Cars</i> (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 2017-18 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 <i>Annual Report of Private Railroad Cars</i> . Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established. <i>Since April 30 falls on a Sunday, this filing period is extended by law to Monday, May 1, 2017, the next regular business day.</i>
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. 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. <i>Since December 10 falls on a Sunday, this due date is extended by law to Monday, December 11, 2017, the next regular business day.</i>
On or Before January 31, 2018	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2018, is the final date for Board decisions on 2017 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2017 Board Holidays And Other Significant Dates

January TBD*	State of the State**
January 2	New Year's Day (observed)
January 16	Martin Luther King Day
January 28	Chinese New Year
February TBD*	California Republican Party Spring Convention
February 20	Washington's Birthday (Presidents Day)
March 14	California Taxpayers' Association Annual Meeting
March 31	Cesar Chavez Day
April 16	Easter
April 17-20	Bay Area CAA Conference
April 18	Income Tax Filing Deadline
April 24	Yom HaShoah (Holocaust Remembrance Day)
May 19-21	California Democratic Party Annual Convention
May 27	Ramadan Begins
May 29	Memorial Day
June 12-15	UC Davis Tax Camp (Summer Tax Institute)
July 4	Independence Day
July 31-August 3	Northern CAA Conference
August 24-27	California State Bar Association Annual Meeting
September 4	Labor Day
September 20-22	Rosh HaShanah
September 30	Yom Kippur
October 16-19	CAA Annual Conference
November 1-3	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 10	Veteran's Day (observed)
November 23-24	Thanksgiving
December 13	Hanukkah
December 25	Christmas
TBD*	California Republican Party Fall Convention
TBD*	Board/Assessors' Meeting
N/A in 2017	Primary Election
N/A in 2017	General Election

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

** Scheduled only a few days in advance to occur within the first two weeks of January.