

**Memorandum**

Board Proceedings Division, MIC80

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

Date: July 13, 2018

From: Dean R. Kinnee  
 Executive Director



Subject: 2019 Workload Plan Recommended for Approval  
 Board Meeting: July 2018, Item K1, Executive Director's Report

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2019. The proposed calendar will be scheduled as part of the July 2018 Board meeting's administrative session for your consideration and approval.

The proposed 2019 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 be scheduled at a later date.

The plan includes the following attachments:

1. Calendar of Proposed 2019 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 12 meeting days in Northern California.

If you have any questions or concerns about the 2019 Workload Plan, please contact Joann Richmond-Smith, Chief, Board Proceedings Division at 916.322.9569.

DK:JR:rfs

**Attachments**

cc: Mr. Sean Wallentine  
 Ms. Genevieve Jopanda  
 Ms. Kari Hammond  
 Ms. Lisa Renati  
 Ms. Yvette Stowers  
 Mr. Henry D. Nanjo  
 Ms. Brenda Fleming  
 Mr. Richard Reisinger  
 Mr. David Yeung

BOARD APPROVED  
 At the 7-24-18 Board Meeting


  
 Joann Richmond-Smith, Chief  
 Board Proceedings Division













## Proposed 2019 Calendar of Board Meetings

January	29	Sacramento 450 N Street
February	26	Sacramento
March	27	Sacramento
April	30	Sacramento
May	29	Sacramento
June	25	Sacramento
July	30	Sacramento
August	27	Sacramento
September	24	Sacramento
October	22	Sacramento
November	19	Sacramento
December	17	Sacramento

## Proposed 2019 Board Meeting Dates

 Sacramento

 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						1	2						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23	17	18	19	20	21	22	23
27	28	29 	30	31			24	25	26 	27	28			24	25	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	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30 					26	27	28	29 	30	31		23	24	25 	26	27	28	29
														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	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24 	25	26	27	28
28	29	30 	31				25	26	27 	28	29	30	31	29	30					
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						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17 	18	19	20	21
20	21	22 	23	24	25	26	17	18	19 	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

## 2019 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 2019-20 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 17	Last day for state assessees to file request with the Chief of Board Proceedings for the April 30 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 30	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 30.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 23	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 29	Board sets unitary values of state-assessed property.
On or before June 1	<ol style="list-style-type: none"><li>1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees.</li><li>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, 2019 falls on a Saturday, this filing period is extended by law to Monday, July 22, 2019, the next regular business day.</i></li></ol>

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|----------------------------------|--|
| On or before<br>June 15          | <ol style="list-style-type: none"><li>1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.</li><li>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, 2019 falls on a Saturday, this filing period is extended by law to Monday, July 22, 2019, the next regular business day.</i></li></ol> |
| On or before<br>July 15          | Staff transmits estimates of total assessed value to county auditors.  |
| On or before<br>July 31          | <ol style="list-style-type: none"><li>1. Board adopts and staff transmits to counties Board Roll of State-Assessed Property.</li><li>2. Staff mails notices of assessed values of nonunitary property to state assessees.</li><li>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.</li></ol>   |
| September<br>through<br>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 2019 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.  |

## **2019 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 26	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2019-20 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 <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.
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"><li>1. Board adopts Private Railroad Car Assessment Roll.</li><li>2. Staff mails Notices of Assessment and Taxes Levied Thereon, and copies of working papers.</li></ol>
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, 2020	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2020, is the final date for Board decisions on 2019 petitions and postponements of Board hearings are granted for only the most compelling reasons.

## 2019 Board Holidays And Other Significant Dates

TBD*	State of the State**
January 1	New Year's Day
January 21	Martin Luther King Day
February 5	Chinese New Year
February 18	Washington's Birthday (Presidents Day)
February 22-24	California Republican Party Spring Convention
March 26	California Taxpayers' Association Annual Meeting
April 1	Cesar Chavez Day (Observed)
April 15	Income Tax Filing Deadline (Tuesday April 16 is DC holiday)
April 21	Easter
May 2	Yom HaShoah (Holocaust Remembrance Day)
May 6	Ramadan Begins
May 27	Memorial Day
July 4	Independence Day
August 6-8	Northern CAA Conference
September 2	Labor Day
September 17-19	Central/Southern CAA Conference
September 30	Rosh HaShanah
October 8	Yom Kippur
November 11	Veteran's Day
November 28-29	Thanksgiving
December 23	Hanukkah
December 25	Christmas
TBD*	Bay Area CAA Conference
TBD*	CAA Annual Conference
TBD*	Board/Assessors' Meeting
TBD*	California Democratic Party Annual Convention
TBD*	UC Davis Tax Camp (Summer Tax Institute)
TBD*	Annual Meeting of the California Tax Bar and California Tax Policy Conference
N/A	Primary Election (odd year)
N/A	General Election (odd year)
N/A	California Republican Party Fall Convention

\* To be determined.

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