

**Memorandum**

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:

| <u>Years</u> | <u>Number of Meeting Days Approved</u> | <u>Number of Meeting Days Convened</u> |
|--------------|--|--|
| 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.

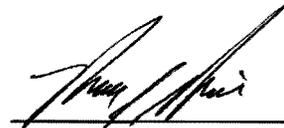
If you have any questions or concerns about the 2010 Workload Plan, please contact me at 916.322.9569.

DGO: rfs

Approved:

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. Arita Gore  
Ms. Randie Henry  
Mr. David Gau



\_\_\_\_\_  
Ramon J. Hirsig,  
Executive Director

BOARD APPROVED  
At the \_\_\_\_\_ Board Meeting

\_\_\_\_\_  
Diane Olson, Chief  
Board Proceedings Division

## 2011 Calendar of Board Meetings

|           |                |                                       |
|-----------|----------------|---------------------------------------|
| January   | 26, 27, 28     | Sacramento<br>450 N Street            |
| February  | 22, 23, 24     | Sacramento                            |
| March     | 22, 23, 24, 25 | Culver City<br>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<br>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 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.</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.</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. 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.</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 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 <i>Annual Report of Private Railroad Cars</i> (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 <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.   |
| 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<br>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<br>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<br>January 31,<br>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        | Cesar 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<br>California Tax Policy Conference |
| November 8      | General Election   |
| November 11     | Veteran's Day  |
| November 24     | Thanksgiving   |
| December 21     | Hanukkah   |
| December 26     | Christmas (Observed)   |

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\*To Be Determined

\*\*Tentative