State of California

Memorandum

Board of Equalization

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: September 1, 2011

From : Diane G. Olson, Chief
Board Proceedings Division

Subject: 2012 Workload Plan Recommended for Approval
September 2011 Administrative Session, Item N, Consent Agenda

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2012. The proposed calendar will be scheduled as part of the September 2011 Board meeting's administrative session for your consideration and approval.

The proposed 2012 Calendar of Board Meetings meets the requirement for monthly Board meetings and the requirement for the Board to meet at least quarterly in Sacramento. Except for an additional August meeting to coincide with the Northern California Assessors' Association Conference, meetings are evenly spaced and accommodate significant dates and calendars.

The plan includes the following attachments:

1. Calendar of Proposed 2012 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 27 meeting days in Northern California and 12 meeting days in Southern California, for a total of 39 meeting days in 2012. This plan compares with those for previous years as follows:

Years	Number of Meeting Days Approved	Number of Meeting Days Convened
2011	39	31*
2010	37	29
2009	41	27

*(projected thru 12/31/2011)

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 2012 Workload Plan, please contact me at 916.322.9569.

DGO:rfs

Attachments

cc: Ms. Regina Evans
Mr. Alan LoFaso
Ms. Mai Harvill
Mr. Louis Barnett
Ms. Marcy Jo Mandel
Ms. Kristine Cazadd
Mr. Randy Ferris
Ms. Liz Houser
Ms. Anita Gore
Mr. Jeff McGuire
Mr. David Gau

Approved:

Kristine Cazadd,
Interim Executive Director

BOARD APPROVED
At the 9/21/11 Board Meeting

Diane Olson, Chief
Board Proceedings Division

2012 Calendar of Board Meetings

January	11, 12	Sacramento 450 N Street
January/February	31, 1, 2	Culver City 5901 Green Valley Cir.
February/March	28, 29, 1	Sacramento
March	20, 21, 22	Sacramento
April	24, 25, 26	Culver City
May/June	30, 31, 1	Sacramento
June	26, 27, 28	Sacramento
July	24, 25, 26	Culver City
August	8	Olympic Valley (Tentative)
August	21, 22, 23	Sacramento
September	12, 13, 14	Sacramento
October	23, 24, 25	Culver City
November	13, 14, 15	Sacramento
December	18, 19, 20	Sacramento

2012 Proposed Board Dates

Sacramento | Culver City | Olympic Valley | Weekends & State Holidays

January 2012

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 2012

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			

March 2012

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 2012

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 2012

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 2012

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 2012

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 2012

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 2012

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 2012

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 2012

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 2012

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					

2012 Calendar for the Valuation of Public Utilities and Railroads

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 28	Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2012-13 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 28.
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 17	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 30-31	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 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.

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. 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	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 2012 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.

2012 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 28	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2012-13 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 28.
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, 2012	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2013, is the final date for Board decisions on 2012 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2012 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 17-19	Bay Area CAA Conference
January 23	Chinese New Year
February 10-12	California Democratic Party Spring Convention
February 20	Washington's Birthday (Presidents Day)
February 24-26	California Republican Party Spring Convention
March 13	California Taxpayers' Association Annual Meeting
March 31	Cesar Chavez Day
April*	Central/Southern CAA Conference
April 8	Easter
April 9-17	Income Tax Filing Week
April 19	Yom HaShoah (Holocaust Remembrance Day)
May 28	Memorial Day
June 5	Primary Election
June 11-14	UC Davis Tax Camp
July 4	Independence Day
July 20	Ramadan begins
August 6-9	Northern CAA Conference
August 8	Board/Assessors' Meeting (Tentative)
September 3	Labor Day
September 3-6	California Democratic Party Fall Convention
September 16-18	California Republican Party Fall Convention
September 17	Rosh Hashanah
September 26	Yom Kippur
October 11-14	California State Bar Association Annual Meeting
October 22-25	CAA Annual Conference
November 1-3	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 6	General Election
November 12	Veteran's Day (Observed)
November 22-23	Thanksgiving
December 9	Hanukkah
December 25	Christmas

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