

Memorandum

To: Honorable Carole Migden, Chairwoman
 Honorable Claude Parrish, Vice Chair
 Honorable Bill Leonard
 Honorable John Chiang
 Honorable Steve Westly

Date: September 13, 2004

From: Deborah Pellegrini, Chief *Deborah Pellegrini*
 Board Proceedings Division

Subject: **2005 PROPOSED BOARD MEETING DATES RECOMMENDED FOR BOARD APPROVAL**

The Board Proceedings Division has prepared the attached proposed 2005 Calendar of Board meeting dates. I recommend your approval as part of the September 21, 2004 Board meeting's administrative session. The following is attached for your information:

1. Annual Calendar for the Valuation of Public Utilities and Railroads.
2. Annual Calendar for the Assessment and Collection of Private Railroad Car Tax.
3. Significant dates considered in setting Board meeting dates. Please note the shaded areas indicate tentative dates and locations to be confirmed at a later date.

Based upon the number of Board hearing requests we receive each month and the number of cases the Board hears each meeting day, we project a need for 28 meeting days in 2005. This proposed calendar 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>
2004	30	24 (projected to 12/31/04)
2003	38	24
2002	42	39
2001	43	40
2000	55	44

The proposed 2005 Calendar of Board Meetings meets the constitutional requirement that a Board meeting be held in Sacramento every month. The projected Southern California hearing workload is accommodated by having three two-day meetings in Culver City and a one-day meeting in San Diego.

The meetings are, generally speaking, evenly spaced throughout the year. The exception is an eight-week break between Board meetings during the months of July and August.

If you have any questions or concerns about the 2005 Workload Plan, please let me know.

DE:ka

h:\exec\bdmtg\workload\2003\mem03

Attachments

2005 PROPOSED BOARD MEETING DATES

 **Sacramento Meeting**
 **Culver City Meeting**

 **San Diego Meeting**
Shading indicates holidays and weekends

January

S	M	T	W	T	F	S
						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

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
					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

S	M	T	W	T	F	S
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

S	M	T	W	T	F	S
			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

S	M	T	W	T	F	S
					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

S	M	T	W	T	F	S
	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

S	M	T	W	T	F	S
				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

S	M	T	W	T	F	S
						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

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
				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

2005 CALENDAR FOR THE VALUATION OF PUBLIC UTILITIES AND RAILROADS

- January 4 Valuation Division staff sends property statement 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 these data.
- January 19 Last day to file request with the Chief of Board Proceedings, for the February 15 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting FY 2005-06 values of state-assessed properties.
- February 15 Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2005-06 value of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 15.
- 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 good cause was established.
- March 29 Last day to file request with the Chief of Board Proceedings, for the April 12 agenda to make presentations to the Board on the valuation of state-assessed properties.
- April 12 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 12.
- May Staff discusses value indicators and supporting data with state assessees.
- May 12 Staff will provide to the Board the indicators of value and its recommendations for unitary values of state-assessed property.
- May 24 Board sets unitary values of state-assessed property.
- 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. 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 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 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
- Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement and petitions for correction of allocated assessed values. Postponements of Board hearings are granted for only the most compelling reasons.
- October
- Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement and petitions for correction of allocated assessed values. Postponements of Board hearings are granted for only the most compelling reasons.
- November
- Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement and petitions for correction of allocated assessed values. Postponements of Board hearings are granted for only the most compelling reasons.
- December
- Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement and petitions for correction of allocated assessed values. Postponements of Board hearings are granted for only the most compelling reasons.
- December 31
- Final date for Board decisions on 2005 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement and petitions for correction of allocated assessed values.

2005 CALENDAR FOR ASSESSMENT AND COLLECTION OF PRIVATE RAILROAD CAR TAX

- January 19 Last day to file request with the Chief of Board Proceedings, for the February 15 agenda to make presentations to the Board on factors and procedures affecting FY 2004-05 values of private railroad cars.
- February 3 Valuation 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 15 Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2005-06 taxable values of private railroad cars.
In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 15.
- 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 good cause is established.
- June 7-18 Staff discusses taxable values and supporting data with private railroad car assessees.
- On or Before August 1
1. Board adopts Private Railroad Car Assessment Roll.
 2. Staff mails notices of assessment and copies of working papers.
- September 22 Last day to file a petition for reassessment and/or abatement of penalty. When good cause can be established, the Board may extend the filing deadline to October 6.
- On or Before October 15 Staff mails Notices of Assessment and of Taxes Levied Thereon (Tax Bills).
- December 10 Last day to pay private railroad car tax without incurring a penalty and interest.
- On or Before January 31, 2006 Board hears petitions for reassessment and petitions for abatement of penalty. Postponements of Board hearings are granted for only the most compelling reasons.

SIGNIFICANT DATES AND DESCRIPTIONS

JANUARY 2005

- 1 First day for Board to inform every assessee of the amount of value of unitary and nonunitary property value (Revenue and Taxation Code § 731 and 732).
Lien date for all taxable property, public utilities, railroads, and private railroad cars.
- 2 Valuation Division staff sends property statement 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 these data.
- TBD Legislature convenes for FY 2005-06 session
- 10 Last day for Governor to send Budget to Legislature
- 13-14 Multi-State Tax Commission – Winter Executive Committee meeting, San Diego, CA
- 12 Last day to file request with the Chief of Board Proceedings, for the February 15 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting 2004-05 values of state-assessed properties.
- 17 Martin Luther King's Birthday (Observed)
- 18-21 Bay Area Assessors' Conference – TBD
- 31 Last day for Executive Director to distribute Calendars for Valuation of Public Utilities, Railroads & Private Railroad Cars to State Assesseees (Property Tax Rule 901.5).
Last day for Board to hear petitions for reassessment of 2004 private railroad car tax.

FEBRUARY 2005

- 3 Valuation Division staff sends annual report of Private Railroad Cars (BOE 519-PC) to private railroad car assesseees. Staff informs assesseees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
- 9 Chinese New Year

- 12 Lincoln's Birthday (Observed)
- 21 President's Day (Observed)
- 15 Board will hear state assessee's presentations on capitalization rates and other factors and procedures affecting FY 2005-06 values of California state-assessed public utilities and railroads. In lieu of oral presentations, assessee's may submit written presentations to the Chief of Board Proceedings by February 15.

Board will hear private railroad car assessee's presentations on factors and procedures affecting FY 2005-06 taxable values of private railroad cars. In lieu of oral presentations, assessee's may submit written presentations to the Chief of Board Proceedings by February 15.

Board Reviews Timber Tax Advisory Committee Membership
- TBD California Republican Convention
- 22 Washington's Birthday

MARCH 2005

- 1 Primary Election Day
- 3 Last day for state assessee's to file timely property statements with the Board. Failure to file timely will result in penalties unless an extension was granted. Extensions are granted only in cases where good cause was established.
- 10 Last day to file request with the Chief of Board Proceedings, for the April 12 agenda to make presentations to the Board on the valuation of state-assessed properties.
- 15-18 Multi-State Tax Commission - Winter/Spring Program Committee meeting, Tampa, FL
- 25 Good Friday
- TBD California Taxpayers' Association Annual Meeting, Breakfast with the Board – Sacramento
- 31 Cesar Chavez Holiday

APRIL 2005

- 1 State Assessee's property statements due (if extension granted) (Property Tax Rule 901)
- 12 Board hears state assessee's presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessee's may submit written presentations to the Chief of Board Proceedings by April 12.
- 15 Internal Revenue Service Filing Deadline
- 15-17 California Democratic Convention
- 18-21 Central-Southern Assessors' Conference – TBD
- 24 Passover
- 30 Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in a penalty unless an extension was granted. Extensions are granted only where good cause was established (Revenue and Taxation Code § 11271).

MAY 2005

- 1-25 Staff discusses value indicators and supporting data with state assessee's.
- 15 Staff will provide to the Board the indicators of value and its recommendations for unitary values of state-assessed properties.
- TBD Federation of Tax Administrators - Southern Region Motor Fuel Meeting, TBD
- 25 Board sets unitary values of state-assessed properties. Staff will provide to the Board, in advance, the indicators of value and their recommendations for unitary values (Revenue and Taxation Code § 781).
- 24 Board adopts 4R Act Equalization Ratio for FY 2005-06.
- 30 Memorial Day (Observed)

JUNE 2005

- 1 Last day to inform state assessees of full and assessed value of unitary property (Revenue and Taxation Code § 731).
- 12-15 Federation of Tax Administrators - Annual Meeting, San Antonio, TX
- 15 Last day for Legislature to pass Budget
- 30 Last day for Board to adopt Timber Harvest Values (Revenue and Taxation Code § 38204).

JULY 2005

- 1 Last day for the Board to set the Tobacco Products Tax Rate (Revenue and Taxation Code § 30123).
- 1-14 Staff discusses taxable values and supporting data with private railroad car tax assessees.
- 4 Fourth of July (Observed)
- TBD Southeastern Association of Tax Administrators, TBD
- On or Before 15 Board to transmit estimates of total assessed value to County Auditors (Revenue and Taxation Code § 755).
- July 17 or 2 weeks after filing Last day to make application for review of assessment of publicly-owned property roll (Revenue and Taxation Code § 1840).
- TBD Multistate Tax Commission Annual Meeting – TBD
- 31 Last day for Board to adopt and staff to transmit Board roll of state-assessed property (Revenue and Taxation Code § 756).
Last day for Board to adopt Private Railroad Car tax rate.
Final date for Board decisions on petitions for corrections of allocated state-assessed property values.
Last day for staff to mail notices of assessed values of nonunitary property to state assessees (Revenue and Taxation Code § 732).

AUGUST 2005

- 1 Last day for Board to adopt private railroad car assessment roll (Revenue and Taxation Code § 11336).
- 1 Staff mails notices of private railroad car assessment and copies of working papers.
- 1-21 Private railroad car assessment roll open to inspection (Revenue and Taxation Code § 11337).
- 8-11 Northern Regional Assessors' Conference – Olympic Valley, CA
- TBD Federation of Tax Administrators – Technology Conference, TBD
- TBD Mid-West States Association of Tax Administrators, TBD
- TBD Republican California Convention
- 31 Last day for staff to transmit prescribed property statement forms to County Assessors (Revenue and Taxation Code § 452).

SEPTEMBER 2005

- 1 Final date for Board to index the coins and bullion bulk sale threshold for inflation, based on the California Consumer Price Index (CPI) (Revenue and Taxation Code § 6355).
Department of General Services determines the Emergency Telephones Users Surcharge rate and notifies the Board (Revenue and Taxation Code § 41030 and 41031).
- 5 Labor Day (Observed)
- 13 Last day for Board to publish Emergency Telephone Users Surcharge rate in its minutes and notify by mail every service supplier registered with it of the new rate (Revenue and Taxation Code § 41031 and 41032).
- 20 Last day to file a petition for reassessment and/or abatement of penalty of private railroad car tax. When good cause can be established, the Board may extend the filing deadline to October 5.
- 11-14 Western States Association of Tax Administrators, Salt Lake City, UT
- 18-21 North East States' Tax Officials Association, New York City, NY
- 22-28 Federation of Tax Administrators – Motor Fuel Tax Section Annual Meeting, Omaha, NE

OCTOBER 2005

- 1 Last day for the Board to set the Diesel Fuel Tax Interstate User Component b Rate (Revenue and Taxation Code § 60116).
The Board shall levy private railroad car tax (Revenue and Taxation Code § 11401)
- 4 Rosh Hashanah
- 10 Columbus Day (Observed)
- 13 Yom Kippur
- 15 The last day for the Board to adopt the following fee rates: Occupational Lead Poisoning Fee (Health and Safety Code § 105190); Hazardous Waste Disposal Fee (Health and Safety Code § 25174.6); Hazardous Waste Facility Fee (Health and Safety Code § 25205.2, 25205.4); Hazardous Waste Generator Fee (Health and Safety Code § 25205.5); Hazardous Waste Environmental Fee (Health and Safety Code § 25205.6); Hazardous Waste Activity Fee (Health and Safety Code § 25205.7); and, Permit by Rule and Conditional Authorization Fee (Health and Safety Code § 25205.14)
Last day for staff to mail assessment notices to private railroad car owners (Revenue and Taxation Code § 11404).
- 17-20 Annual Assessors' Conference – TBD

NOVEMBER 2005

- 1 Last day to determine the sales tax prepayment rate per gallon of motor vehicle fuel for the 12 months commencing April 1 of the following year (Revenue and Taxation Code § 6480.1(f)).
- 1 Election Day
- TBD Franchise Tax Board Tax Policy Conference, TBD
- 11 Veteran's Day (Observed)
- 24-25 Thanksgiving Holiday (Observed)

DECEMBER 2005

- 1 Last day for Executive Director to provide Board with proposed calendar for valuation of public utilities, railroads and private railroad cars (Property Tax Rule 901.5).
The last day for the Board to certify TPZ Timberland Values to County Assessors (Revenue and Taxation Code § 434.5(d).
- 10 Last day to pay private railroad car tax without incurring a penalty and interest (Revenue and Taxation Code § 11404 and 11405).
- 25 Christmas
- 26 Hanukkah
Christmas (Observed)
- 31 Last day to adopt timber harvest values (Revenue and Taxation Code § 38204).
Last day to make decisions on state assessee 2004 petitions for reassessment of unitary or nonunitary property and petitions for correction of allocated state-assessed property values (Revenue and Taxation Code § 744 & 749).