



December 2011
Edition No. 16

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BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (Ret.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Executive Director

STATE ASSESSEE

NEWSLETTER

INFORMATION ON PROPERTY TAX REPORTING 2012



To keep the State Board of Equalization's (BOE) stakeholders informed of new and important information that affect them, the State-Assessed Properties Division issues this newsletter. The newsletter contains information and dates regarding the 2012 valuation process.

The BOE is responsible for assessing property owned or used by certain public utilities and other specified companies operating in California, enabling counties to use those values to collect local property taxes. Property values on the state-assessed roll are allocated by the BOE to the counties where the properties are located. Each county collects taxes based upon the allocated values. The taxes are levied at the same rate that is applied to locally assessed property.

The BOE's State-Assessed Properties Division is responsible for annually transmitting value recommendations to the Board. To that end, staff prepares unitary value indicators and fair market value recommendations for each state assessee. These indicators and recommendations, which are developed annually from information provided by state assessesees, are used by the elected Board to determine the fair market value of the assessee's unitary property.

Property statement forms will be mailed to state assessesees on or before January 3, 2012.

We look forward to working with each of you this upcoming valuation season. If you have any questions, please contact us at 916-274-3270.

Ken Thompson, Chief
State-Assessed Properties Division



KEY DATES TO REMEMBER IN 2012

January 1	Lien date for all state-assessed property
January 3	Property statement forms mailed to state assessees
February 13	Last day to request placement on the February 28 agenda to make presentations to the Board on capitalization rates and other factors affecting 2012-13 valuation of state-assessed properties
February 28	Board will hear state assessees' presentations on capitalization rates and other factors affecting the 2012-13 valuation of state-assessed properties
March 1	Last day to file property statements without penalty
April 9	Last day to request placement on the April 24 agenda to make presentations to the Board on factors affecting 2012-13 valuation of state-assessed properties
April 24	Board will hear state assessees' presentation on the 2012-13 valuation of state-assessed properties
May	Staff discusses value indicators and supporting data with state assessees
On or before May 31	Board sets unitary values for all state assessed properties
On or before June 1	Staff mails notice of unitary value to state assessees
On or before June 15	Staff mails notice of allocated assessed values and proposed assessed values of nonunitary property to state assessees
On or before July 15	Staff transmits estimates of total assessed value (Preliminary Board Roll) to County Auditors
July 20	Last day to file a petition for unitary value reassessment and/or a petition for correction of allocated assessment
On or before July 31	The Board adopts and staff transmits Board Roll of State-Assessed Property to County Auditors
September 20	Last day to file a petition for nonunitary property reassessment
December 31	Final day for Board decisions on 2012 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment



*** * * * What's New * * * ***

NEW EXECUTIVE DIRECTOR



The Board announced the appointment of Ms. Kristine Cazadd as Executive Director of the Board of Equalization.

Ms. Cazadd, of Sutter Creek, has served in state government for over 20 years, and was the BOE's Chief Counsel from 2005 through 2010. She was previously appointed to serve as Interim Executive Director beginning October 1, 2010, and her appointment to Executive Director is effective October 1, 2011. As Executive Director, Ms. Cazadd will direct the activities of approximately 4,000 agency employees.

DON JACKSON RETIRES



On November 30, 2011 Don Jackson, Principal Property Appraiser with the State-Assessed Properties Division (SAPD) retired from state service.

Don began his career with the Board in 1978 in the Oakland district office of the Board's Sales and Use Tax Department.

- ◆ In 1988 he transferred to the SAPD fka, Valuation Division from the Excise Taxes Division.
- ◆ In 1991, he was promoted to Senior Property Auditor Appraiser and was later promoted to supervisor over the telecommunications teams.
- ◆ In 2005, Don was appointed Principal Property Appraiser over the Energy and Telecommunications section of the SAPD.
- ◆ Don also participated in various public utility committees and conferences during his 23 years in the SAPD.



!!! Reminders !!!

BOE-82-SA – AUTHORIZATION FOR ELECTRONIC TRANSMISSION OF DATA – STATE-ASSESSED PROPERTY

The BOE's policy is that we do not forward confidential information via email. However, taxpayers may authorize the transmission of confidential information via email by providing written authorization to the BOE by completing and signing form BOE-82-SA, *Authorization for Electronic Transmission of Data – State-Assessed Property*. The authorization will remain in effect until rescinded in writing. This form may be accessed on the BOE website at:

<http://www.boe.ca.gov/proptaxes/pdf/boe82sa.pdf>.

An assessee may authorize a representative to receive confidential information via email by checking the appropriate box on form BOE-82-SA. Confidential information will be provided to a designated representative only if the State-Assessed Properties Division has a current form BOE-892, *Statement of Authorization* on file for that representative. The BOE-892, *Statement of Authorization* must be filed annually.

STATEMENT OF AUTHORIZATION

If a state assessee wishes to designate a representative during the period January 1, 2012 through December 31, 2012, a BOE-892, *Statement of Authorization*, form must be filed. As previously stated, this form must be filed annually in order for the representative's status to remain current.

The *Statement of Authorization* is intended to guard against unauthorized access to confidential taxpayer information. This form may be accessed on the BOE website at: <http://www.boe.ca.gov/proptaxes/pdf/boe892.pdf>.

SIGN YOUR PROPERTY STATEMENT

The property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, a member of the bar, a certified public accountant, a public accountant, or an agent. When signed by an agent or employee other than those named above, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee must be on file with the State-Assessed Properties Division.

Sign the property statement in accordance with the requirements listed in the *Instructions for Reporting State-Assessed Property*. Title 18, section 172 of the California Code of Regulations provides that a statement not properly signed does not constitute a valid filing.

TANGIBLE PROPERTY LIST – AVAILABLE

An electronic copy of the prior year's tangible property list (TPL) is available and will be forwarded upon request. The electronic copy will be forwarded via email or on a CD via U.S. mail. Form BOE-892, *Statement of Authorization* and form BOE-82-SA *Authorization for Electronic Transmission of Data – State-Assessed Property* requirements apply. If you have questions or need additional information about this process, please see *page 6* of this Newsletter for TPL contact information.



Extensions

Requests for extensions to file all or part of the property statement will be granted **only for good cause**. Voluntary special studies are considered part of the property statement and must be submitted with the property statement when due to be considered timely.

A request for extension must be filed on BOE-517-EXT, *Request for Extension of Time to File Property Statement*, and must include all pertinent information and be signed by an owner, partner, officer, or authorized representative. Extension requests must be filed on or before March 1, 2012. Please fax your request to 916-285-0132. If a request is faxed, an original must follow in the regular mail.

An extension is not automatically granted. The assessee will be notified whether the extension is granted or denied. If granted, the notice will state the extension date. If denied, the notice will state the reason.



Available on the Internet

- 2007 - 2011 Board-Adopted Unitary Values
- Calendar for the Valuation of Public Utilities and Railroads – *Updated Annually – January*
- Condition Percent Good Factors
Updated Annually – January
- Capitalization Rate Study *Updated Annually – March*
- Guidelines for Property Tax Appeals Division Review and Appeals Conference Process
- Guidelines for Review and Consideration of Unsolicited, Untimely Materials in State-Assessed Property Appeals
- Listing of State Assesseees
- Obsolescence Guidelines – Telecommunications Properties
- Property Statement Reporting Forms
Updated Annually – January
- Property Statement Reporting Instructions
Updated Annually – January
- Reproduction Cost New (RCN) Factors
Updated Annually – February
- Recommendation for Assessment of State-Assessed Property *Updated Annually – July*
- *State Assessment Manual*, Rev. March 2003
- *State Assessee Newsletter*
Updated Annually - December
- State Assessee – SBE Number Listing
- *Unitary Valuation Methods*, Rev. March 2003

INTERNET SITE DIRECTIONS

1. www.boe.ca.gov
2. Taxes & Fees
3. Property Tax
4. State-Assessed Property



Electronic Filing

All State-Assessed Properties Division property statement forms and instructions are available on the Internet at www.boe.ca.gov. Property Statement forms may be completed online and printed for mailing to the BOE.

Portions of the property statement that may be filed electronically are listed below along with the contact person. Contact the person indicated in order to receive a copy of the electronic file format or software specifications or to answer any questions you may have.

PROPERTY STATEMENT SECTION AND INDUSTRY	TO REQUEST TEMPLATE CONTACT	TELEPHONE NUMBER	EMAIL ADDRESS
Dollar-Age Detail Report Pipeline Companies	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Schedule B-1 Gas and Electric Companies	Mr. Steven Hieb	916-274-3289	Steven.Hieb@boe.ca.gov
Schedule of Cost Detail Railroad Companies	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Tangible Property List (TPL) All Industries	Mr. Jack McCool	916-274-3296	Jack.McCool@boe.ca.gov
TPL Supplement Electric Companies	Mr. Steven Hieb	916-274-3289	Steven.Hieb@boe.ca.gov
Wireless Communications Sites Wireless Companies	Mr. Samuel Wang	916-274-3307	Samuel.Wang@boe.ca.gov
All Other Questions		916-274-3270	
FAX		916-285-0132	
Internet Site			www.boe.ca.gov



Key Personnel – Direct Access

To serve you better, the following is a list of key personnel responsible for specific subjects or industries. If you have questions regarding completion of the property statement, please contact the appropriate individual.

SUBJECT	CONTACT	TELEPHONE NUMBER	EMAIL ADDRESS
Electric Generation	Mr. Kurt Beck	916-274-3278	Kurt.Beck@boe.ca.gov
Gas and Electric	Mr. Steven Hieb	916-274-3289	Steven.Hieb@boe.ca.gov
Gas Transmission	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Pipeline	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Railcar Maintenance Facilities	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Railroad	Ms. Brandi Blasi-Hebbard	916-274-3279	Brandi.Hebbard@boe.ca.gov
Real Property	Mr. Wiley Anderson	916-274-3276	Wiley.Anderson@boe.ca.gov
Statement of Land Changes	Mr. Wiley Anderson	916-274-3276	Wiley.Anderson@boe.ca.gov
Tangible Property List	Mr. Jack McCool	916-274-3296	Jack.McCool@boe.ca.gov
Telecommunications			
Interexchange Telephone		916-274-3313	
Local Telephone		916-274-3313	
Wireless Telephone ¹		916-274-3313	
All Other Questions		916-274-3270	
FAX		916-285-0132	
Internet Site			www.boe.ca.gov

¹ Includes Cellular, Personal Communication Service (PCS), and Radio Common Carrier providers