

M e m o r a n d u m

Board Proceedings Division, MIC80

To: Honorable Malia M. Cohen, Chair
 Honorable Tony Vazquez, Vice Chair
 Honorable Ted Gaines, First District
 Honorable Mike Schaefer, Fourth District
 Honorable Betty T. Yee, State Controller

Date: October 18, 2019

From: /s/ Henry Nanjo for Brenda Fleming
 Brenda Fleming
 Executive Director

Subject: 2020 Workload Plan Recommended for Approval
 Board Meeting: October 22, 2019, Item K1e, Executive Director's Report

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2020. The proposed calendar is scheduled for your consideration and adoption on the October 2019 Board meeting's administrative session.

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. Proposed 2020 Board Meeting Dates
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 24 meeting days in Northern California.

If you have questions or concerns about the 2020 Workload Plan, please contact Henry D. Nanjo, Chief Counsel and Acting Chief, Board Proceedings Division at (916) 323-1094.

BF:HN:rfs

Attachments

cc: Ms. Regina Evans
 Ms. Kari Hammond
 Mr. Dave Titus
 Mr. Gary Gartner
 Ms. Yvette Stowers
 Mr. Henry D. Nanjo
 Mr. David Yeung
 Mr. Mike Harris

BOARD APPROVED
 At the 10/22/19 Board Meeting

/s/ Henry D. Nanjo

Henry D. Nanjo, Chief Counsel and
 Acting Chief, Board Proceedings Div.

Proposed 2020 Calendar of Board Meetings

January 28-29, Sacramento, 450 N Street

February 19-20, Sacramento

March 24-25, Sacramento

April 28-29, Sacramento

May 27-28, Sacramento

June 23-24, Sacramento

July 22-23, Sacramento

August 18-19, Sacramento

September 22-23, Sacramento

October 20-21, Sacramento

November 17-18, Sacramento

December 16-17, Sacramento

Proposed 2020 Board Meeting Dates

Sac Sacramento

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

2020 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 19	Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2020-21 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 19.
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 15	Last day for state assessees to file request with the Chief of Board Proceedings for the April 28 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 28	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 28.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 19	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 27	Board sets unitary values of state-assessed property.
On or before June 1	<ol style="list-style-type: none">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.

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| On or before
June 15 | <ol style="list-style-type: none">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 | <ol style="list-style-type: none">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. <i>Since September 20, 2020 falls on a Sunday, this filing period is extended by law to Monday, September 21, 2020, the next regular business day.</i> |
| 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 2020 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |

2020 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 19	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2020-21 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 19.
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">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, 2021	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2021, is the final date for Board decisions on 2020 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2020 Board Holidays And Other Significant Dates

TBD*	State of the State**
January 1	New Year's Day
January 20	Martin Luther King Day
January 23-24	CAA Kickoff Meeting (Sacramento County)
January 25	Chinese New Year
February 17	Washington's Birthday (Presidents Day)
March 3	Primary Election
March 31	Cesar Chavez Day
April 6-9	Central/Southern CAA Conference (Riverside County)
April 12	Easter
April 15	Income Tax Filing Deadline (Tuesday, April 16 is a DC holiday)
April 21	Yom HaShoah (Holocaust Remembrance Day)
April 24	Ramadan Begins
May 25	Memorial Day
July 4	Independence Day
July 13-16	California Democratic Party Annual Convention
August 3-6	Northern CAA Conference (El Dorado County)
August 24-27	California Republican Party National Convention
September 7	Labor Day
September 19	Rosh HaShanah
September 28	Yom Kippur
October 26-29	CAA Annual Conference (Sacramento County)
November 3	General Election
November 11	Veteran's Day
November 26-27	Thanksgiving
December***	CAA Year End Meeting (Sacramento County)
December 11	Hanukkah
December 25	Christmas
TBD*	Board/Assessors' Meeting
TBD*	Annual Meeting of the California Tax Bar and California Tax Policy Conference
N/A****	Bay Area CAA Conference
N/A	California Republican Party Fall Convention

* To be determined.

** Typically scheduled a few days in advance to occur within the first two weeks of January.

*** To be determined, typically occurs the second week of December.

**** This region is hosting the CAA Annual Conference in lieu of having its regional conference.