



Memorandum

To: Honorable Antonio Vazquez, Chairman
Honorable Sally J. Lieber, Vice Chair
Honorable Ted Gaines, First District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: September 15, 2023

/s/ Yvette M. Stowers

From: Yvette M. Stowers, Executive Director

Subject: 2024 Board Meeting Dates and Property Tax Calendars for Adoption at the September 2023 Board Meeting

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2024. The proposed calendar is scheduled for your consideration and adoption at the September 2023 Board meeting.

The proposed 2024 Calendar of Board Meetings meets the statutory requirement for monthly Board Meetings and the requirement for the Board to meet at least quarterly in Sacramento. Meetings are evenly spaced and accommodate known significant dates and calendars. The plan includes three calendars:

1. Proposed 2024 Calendar for State Board of Equalization Meeting Dates
2. 2024 Calendar for the Valuation of Public Utilities and Railroads
3. 2024 Calendar for the Assessment and Collection of Private Railroad Car Tax

The attached list, “*State Observed Holidays and Other Significant Dates*” provides additional context for the Board Meeting calendar.

Staff recommends the adoption of these calendars. If you have questions or concerns about the 2024 Calendars, please contact Catherine Taylor, Chief, Board Proceedings and Support Services Division at 1-916-274-3445.

YS:CT:rfs
Attachments

cc: Ms. Deborah Bautista-Zavala
Mr. Gary Gartner
Mr. Matt Cox
Mr. Cody Petterson
Mr. Hasib Emran
Ms. Lisa M. Renati
Mr. Henry D. Nanjo
Mr. David Yeung
Ms. Catherine Taylor

BOARD APPROVED

At the _____ Board Meeting

Catherine Taylor, Chief, Board Proceedings
and Support Services Division



California State
Board of Equalization

Board Proceedings Division

Proposed 2024 Calendar of Board Meetings

Location/Venue: Sacramento at 450 N Street

January 23-24	Sacramento
February 27-28	Sacramento
March 26-27	Sacramento
April 16-17	Sacramento
May 29-30	Sacramento
June 25-26	Sacramento
July 23-24	Sacramento
August 27-28	Sacramento
September 24-25	Sacramento
October 22-23	Sacramento
November 19-20	Sacramento
December 17-18	Sacramento

California State Board of Equalization
Proposed 2024 Calendar of Board Meeting Dates

Sac Sacramento

January '24						
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 Sac	24 Sac	25	26	27
28	29	30	31			

February '24						
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 Sac	28 Sac	29		

March '24						
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 Sac	27 Sac	28	29	30
31						

April '24						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16 Sac	17 Sac	18	19	20
21	22	23	24	25	26	27
28	29	30				

May '24						
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 Sac	30 Sac	31	

June '24						
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 Sac	26 Sac	27	28	29
30						

July '24						
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 Sac	24 Sac	25	26	27
28	29	30	31			

August '24						
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 Sac	28 Sac	29	30	31

September '24						
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 Sac	25 Sac	26	27	28
29	30					

October '24						
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 Sac	23 Sac	24	25	26
27	28	29	30	31		

November '24						
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 Sac	20 Sac	21	22	23
24	25	26	27	28	29	30

December '24						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Sac	18 Sac	19	20	21
22	23	24	25	26	27	28
29	30	31				

2024 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 (Staff) mails property statement forms to state assessees.
February 27	The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2024-25 valuation of state-assessed properties at the scheduled hearing. In lieu of oral presentations, assessees can submit written presentations to the Chief of Board Proceedings by February 27.
March 1	Last day for state assessees to timely file property statements without penalty.
April 3	Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2024 valuation of state-assessed properties.
April 16	The Board will hear state assessees' presentations on the 2024 valuation of state-assessed properties.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 21	Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property.
May 29-30	The Board sets unitary values for all state assessees.
On or before June 1	Staff mails notices of unitary value to state assessees.
On or before June 15	Staff mails notices 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.
On or before July 20	Due date for state assessees to file a timely petition for unitary value reassessment and/or petition for correction of an allocated assessment. <i>Since July 20, 2024 falls on a Saturday, this filing period is extended by law to Monday, July 22, 2024, the next regular business day.</i>
On or before July 31	The Board adopts and Staff transmits the Board Roll of State-Assessed Property to County Auditors.
On or before July 31	Staff mails notices of assessed values of nonunitary property to State Assesseees.
On or before September 20	Due date for State Assesseees to file a timely petition for nonunitary property reassessment.
September through December	The Board will hear petitions for reassessment of unitary or nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.
December 31	Final date for Board decisions on 2024 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

2024 Calendar for Assessment and Collection of Private Railroad Car Tax

February 1	State-Assessed Properties Division staff (Staff) sends <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees.
February 27	The Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2024-25 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assessee can submit written presentations to the Chief of Board Proceedings by February 27.
April 30	Last day for Assesseees to file <i>Annual Report of Private Railroad Cars</i> .
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. The Board adopts the Private Railroad Car Assessment Roll.2. Staff mails Notices of Assessment and Taxes Levied, and copies of working papers
September 20	Last day to file a petition for reassessment and/or abatement of penalty.
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, 2025	The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2025 is the final date for Board decisions on 2024 petitions.



Board Proceedings Division

**2024 State Observed Holidays and
Other Significant Dates**

Jan. TBD*	Governor's State of the State Address
Jan. 1	New Year's Day (Observed)
Jan. 15	Martin Luther King Day
Feb. 19	President's Day
Mar. 20	California Taxpayers' Association Annual Meeting, Sacramento https://www.caltax.org/
Apr. 1	Cesar Chavez Day
Apr. 22-25	California Assessors' Association Management Conference, Monterey, CA
Apr. 23	Passover (Begins Monday, Apr. 22 at Sundown)
May 27	Memorial Day
Jul. 4	Independence Day
Sep. 2	Labor Day
Nov. 5	General Election
Nov. 11	Veterans Day
Nov. 28-29	Thanksgiving Holiday and the day after
Dec. 25	Christmas
TBD*	Board/Assessors' Annual Meeting, TBD*
TBD*	California Assessors' Association Conferences:** <ul style="list-style-type: none">• California Assessors' Association Kickoff Meeting, TBD• California Assessors' Association Year End Meeting, TBD, CA• Northern California Assessors' Association Conference, TBD, CA• California Assessors' Association Annual Conference, TBD, CA• Bay Area Assessors' Association Conference.• Central/Southern California Assessors' Association Conference, TBD (In lieu of having this regional conference, this region is instead hosting the CAA Annual Conference TBD.)

* To be determined.

** Website for California Assessors' Association: <https://www.calassessor.org/>.