



Memorandum

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

Date: August 14, 2026

From: Yvette M. Stowers, Executive Director

Subject: ***Board Meeting, August 26, 2026***
2027 Board Meeting Dates and Property Tax Calendars

The Board Proceedings Division has prepared the attached proposed 2027 Calendar of Board Meeting Dates for your consideration and adoption at the August 2026 Board Meeting.

The 2027 Calendars meet all statutory requirements. The proposed meeting dates are evenly spaced and accommodate known significant dates to allow for greater public participation (see attached list, “*State Observed Holidays and Other Significant Dates*”). The proposed 2027 Calendars are:

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

We propose setting the fourth Wednesday of each month as the primary meeting day but the third Wednesdays for October, November, and December due to the holidays and five additional dates on Thursdays reserved for Informational Hearings and/or Board Work Group meetings.

Accordingly, the staff respectfully requests the Board’s adoption of the attached recommended 2027 Calendars of Board Meeting Dates, Valuation of Public Utilities and Railroads, and Assessment and Collection of Private Railroad Car Tax.

If you have questions or concerns about the 2027 Calendars, please contact Catherine Taylor, Chief of Board Proceedings and Operations Support Services Division, at 1-916-274-3445.

YMS:CT

Attachments

cc: Mr. Douglas Winslow
Mr. Matt Cox
Mr. Juan Flores
Mr. Cody Petterson
Mr. Hasib Emran
Mr. Richard Moon
Mr. David Yeung

BOARD APPROVED

At the _____ Board Meeting

Catherine Taylor, Chief, Board Proceedings
and Operations Support Services Division



California State
Board of Equalization

2027 Calendar of Board Meetings

As of 8/14/2026

Location: 651 Bannon Street, Sacramento
May Lee State Office Complex

January 04	Sacramento
January 27	Sacramento
February 24	Sacramento
February 25*	Sacramento
March 24	Sacramento
April 28	Sacramento
April 29*	Sacramento
May 26	Sacramento
June 23	Sacramento
June 24*	Sacramento
July 28	Sacramento
August 25	Sacramento
September 22	Sacramento
September 23*	Sacramento
October 20	Sacramento
October 21*	Sacramento
November 17	Sacramento
December 15	Sacramento

* Reserved for Informational Hearings (Info. Hrgs.) and Board Work Group (BWG) Meetings.

California State Board of Equalization

2027 Calendar of Board Meeting Dates

As of 8/14/2026

Sac

Sacramento

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**Reserved for Info. Hrgs.
and BWG Meetings**

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January '27						
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February '27						
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May '27						
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June '27						
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November '27						
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28	29	30				

December '27						
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26	27	28	29	30	31	



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

OFFICE OF THE EXECUTIVE DIRECTOR, YVETTE STOWERS

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064

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TED GAINES
First District, Sacramento

SALLY J. LIEBER
Second District, San Francisco

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

[DATE]

No. 2026/

TO: State Assesseees, County Supervisors
and County Assessors

The State Board of Equalization (BOE) has established the following 2027 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 statement forms to state assesseees. |
| February 24 | The Board will hear state assesseees' presentations on capitalization rates and other factors affecting the fiscal year 2027-28 valuation of state-assessed properties at the scheduled hearing. In lieu of oral presentations, assesseees can submit written presentations to the Chief of Board Proceedings by February 24. |
| March 1 | Last day for state assesseees to timely file property statements without penalty. |
| April 7 | Last day for state assesseees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2027 valuation of state-assessed properties. |
| April 28 | The Board will hear state assesseees' presentations on the 2027 valuation of state-assessed properties. |
| May | BOE staff are available to discuss value indicators and supporting data with state assesseees. |
| May 18 | BOE staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property. |
| May 26 | The Board sets unitary values for all state assesseees. |

2027
BOE
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On or before
June 1

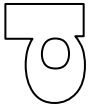
Staff mails notices of unitary value to state assesseees.

On or before
June 15

Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assesseees.

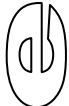
On or before
July 15

Staff transmits estimates of total assessed value (Preliminary Board Roll) to County Auditors.



On or before
July 20

Due date for state assesseees to file timely petitions for unitary value reassessment and petitions for correction of an allocated assessment.



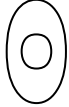
On or before
July 31

The Board adopts and Staff transmits the Board Roll of State-Assessed Property to County Auditors.



On or before
July 31

BOE staff mails notices of assessed values of nonunitary property to state assesseees.



On or before
September 20

Due date for state assesseees to file timely petitions for nonunitary property reassessment.



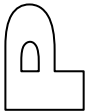
August through
December

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 2027 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.



Sincerely,

Yvette M. Stowers
Executive Director

YMS:CT



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State Controller

YVETTE M. STOWERS
Executive Director

[DATE]

TO: All Private Railroad Car Tax Assesseees

The State Board of Equalization (BOE) has established the following 2027 Calendar for the Assessment and Collection of Private Railroad Car Tax:

- | | |
|-------------------------|--|
| February 1 | State-Assessed Properties Division staff sends the <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assesseees. |
| February 24 | The Board will hear private railroad car assesseees' presentations on factors and procedures affecting fiscal year 2027-28 taxable values of private railroad cars at the oral hearing. In lieu of oral presentations, assesseees can submit written presentations to the Chief of Board Proceedings by February 24. |
| April 30 | Last day for assesseees to file <i>Annual Report of Private Railroad Cars</i> without penalty. |
| Month of June | BOE staff are available to discuss taxable values and supporting data with private railroad car assesseees. |
| July 31 | Last day for BOE 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 | 1. The Board adopts the Private Railroad Car Assessment Roll.

2. BOE staff mails Notices of Assessment and Taxes Levied, and copies of working papers. |
| September 20 | Last day to file petitions for reassessment and abatement of penalty. |
| On or Before October 15 | Staff mails Tax Bills. |

2027

The Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2028, is the final date for Board decisions on 2027 petitions.

Yvette M. Stowers
Executive Director

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2027 State Observed Holidays and Other Significant Dates

(As of 8/14/2026)

Jan. TBD*	Governor's State of the State Address
Jan. 1	New Year's Day
Jan. 18	Martin Luther King Jr. Day
Feb. 8	Ramadan Begins
Feb. 15	Presidents' Day
Mar. 3	California Taxpayers Association Annual Meeting, Sacramento https://www.caltax.org/
Mar. 22-26	Potential Legislature Recess (Week before Easter)
Mar. 28	Easter
Mar. 31	Farmworkers Day
Apr. 15	Income Tax Filing Deadline
Apr. 22	Passover Begins
May 1-19	SAPD Prepares Values for Board Action Later in May
May 31	Memorial Day
Jul. 5	Independence Day (Observed)
Sep. 6	Labor Day
Oct. 2	Rosh Hashanah
Oct. 11	Yom Kippur
Nov. 11	Veterans Day
Nov. 25-26	Thanksgiving Holiday and the day after
Dec. 25	Christmas Day / Hanukkah
TBD*	Board/Assessors' Annual Meeting, TBD, CA
TBD*	California Assessors' Association Conferences:** • Northern California Assessors' Association Conference, TBD, CA • California Assessors' Association Annual Conference, TBD, CA • Bay Area Assessors' Association Conference, TBD, CA • Central/Southern California Assessors' Association Conference, TBD, CA

* To be determined.

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