

M e m o r a n d u m

Board Proceedings Division, MIC80

To : Honorable Jerome E. Horton, Chairman
 Honorable Michelle Steel, Vice Chairwoman
 Honorable Betty T. Yee, First District
 Senator George Runner (Ret.), Second District
 Honorable John Chiang, State Controller

Date: October 22, 2013

From : Cynthia Bridges 
 Executive Director

Subject: 2014 Workload Plan Recommended for Approval
 Board Meeting: October 29-31, 2013, Item P, Executive Director's Report

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2014. The proposed calendar will be scheduled as part of the October 2013 Board meeting's administrative session for your consideration and approval.

The proposed 2014 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. This plan does not include a date for the annual meeting of the Board and County Assessors, which will be determined at a later date.

The plan includes the following attachments:

1. Calendar of Proposed 2014 Board Meetings
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 19 meeting days in Northern California and 11 meeting days in Southern California, for a total of 30 meeting days in 2014. This plan 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>
2013	36	22*
2012	38	29
2011	39	31

*(projected thru 12/31/2013)

This plan also includes two Property Taxpayers' and two Business Taxpayers' Bill of Rights hearings, one each in Sacramento and Culver City.

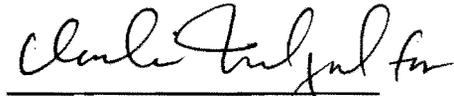
If you have any questions or concerns about the 2014 Workload Plan, please contact me at 916.322.9569.

CB:JR:rfs

Attachments

cc: Mr. Mike Gipson
Ms. Shellie Hughes
Mr. Joel Angeles
Mr. Alan LoFaso
Mr. Sean Wallentine
Ms. Marcy Jo Mandel
Mr. Randy Ferris
Ms. Liz Houser
Mr. Jaime Garza
Mr. David Gau
Mr. Jeff McGuire

BOARD APPROVED
At the October 29, 2013 Board Meeting



Joann Richmond, Chief
Board Proceedings Division

2014 Calendar of Board Meetings

January	16, 17	Sacramento 450 N Street
February	25, 26, 27	Culver City TBD
March	25, 26	Bay Area TBD
April	22, 23, 24	Sacramento
May	22, 23	Sacramento
June	24, 25, 26	Culver City
July	17, 18	Sacramento
August	5, 6, 7	Culver City
September	23, 24	Sacramento
October	14, 15	Culver City
November	18, 19, 20	Sacramento
December	16, 17, 18	Sacramento

Proposed 2014 Board Meeting Dates



Sacramento



Culver City



Bay Area



Weekends & State Holidays

January 2014							February 2014							March 2014						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
			1	2	3	4							1							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29
														30	31					
April 2014							May 2014							June 2014						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
27	28	29	30				25	26	27	28	29	30	31	29	30					
July 2014							August 2014							September 2014						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5						1	2		1	2	3	4	5	6
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				
							31													
October 2014							November 2014							December 2014						
Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa	Su	M	Tu	W	Th	F	Sa
			1	2	3	4							1		1	2	3	4	5	6
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			
							30													

2014 Calendar for the Valuation of
Public Utilities and Railroads

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| 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 25 | Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2014-15 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 25. |
| 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 7 | Last day for state assessees to file request with the Chief of Board Proceedings for the April 22 agenda to make presentations to the Board on the valuation of state-assessed properties. |
| April 22 | 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 22. |
| May | Staff is available to discuss value indicators and supporting data with state assessees. |
| May 15 | Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property. |
| May 22-23 | Board sets unitary values of state-assessed property. |

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| 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. <i>Since July 20, 2014 falls on a Sunday, this filing period is extended by law to Monday, July 21, 2014, the next regular business day.</i> |
| 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. <i>Since July 20, 2014 falls on a Sunday, this filing period is extended by law to Monday, July 21, 2014, the next regular business day.</i> |
| 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, 2014 falls on a Saturday, this filing period is extended by law to Monday, September 22, 2014, 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 2014 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |

2014 Calendar for Assessment and Collection of
Private Railroad Car Tax

- February 1 State-Assessed Properties 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 25 Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2014-15 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 25.
- 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 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 Board to adopt Private Railroad Car tax rate.
- On or Before August 1
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. *Since September 20, 2014 falls on a Saturday, this filing period is extended by law to Monday, September 22, 2014, the next regular business day.*
- 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, 2015 Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2015, is the final date for Board decisions on 2014 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2014 Board Holidays And Other Significant Dates

January (TBD)*	State of the State
January 1	New Year's Day
January 20	Martin Luther King Day
January 31	Chinese New Year
February 17	Washington's Birthday (Presidents Day)
March 7-9	California Democratic Party Annual Convention
March 14-16	California Republican Party Spring Convention
March 18	California Taxpayers' Association Annual Meeting
March 31	Cesar Chavez Day (Observed)
April 14-17	Central/Southern CAA Conference
April 14-18	Income Tax Filing Week
April 20	Easter
April 28	Yom HaShoah (Holocaust Remembrance Day)
May 26	Memorial Day
June 3	Primary Election
June 16-19	UC Davis Tax Camp
June 29	Ramadan Begins
July 4	Independence Day
August 4-7	Northern CAA Conference
August 24-27	The International Association of Assessing Officers' 80th International Conference of Assessment Administration
September 1	Labor Day
September 11-14	California State Bar Association Annual Meeting
September 19-21	California Republican Party Fall Convention
September 25	Rosh HaShanah
October 4	Yom Kippur
November 4	General Election
November 6-8	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 10-14	CAA Annual Conference
November 11	Veteran's Day
November 27-28	Thanksgiving
December 17	Hanukkah
December 25	Christmas
(TBD)*	Board/Assessors' Meeting

* To Be Determined -- Dates will be added as they become available.