



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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April 12, 2002

JAMES E. SPEED
Executive Director

No. 2002/020

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX COMMITTEE WORK PLANS FOR 2002

This letter provides information regarding the Property Tax Committee (PTC) work plans for January through December 2002. The information provided is not a formal agenda for the committee; rather, it is a summary of the committee's plans for dealing with significant property tax issues for the year 2002. Enclosed is a listing of meeting dates and topics and two calendars containing key dates in the process: one arranged by subject matter and the other by month. The dates listed are subject to change depending on the needs of the participants. New issues could also arise and affect the schedule.

In addition to matters scheduled to go before the PTC in 2002, revisions of Assessors' Handbook Section 201, *Assessment Roll Procedures* and the *Assessment Appeals Manual*, are projected to start during 2002. Also projected to start is an update of Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties*. Staff will also begin research for a revision of Assessors' Handbook Section 577, *Assessment of General Aircraft*. The key 2002 dates for these items are also included on the enclosed calendars.

The projects to be addressed by the PTC could have a significant impact on property tax assessment in California. Therefore, Board staff intends to meet with and solicit input from assessors, taxpayer groups, and other interested parties during the process. PTC meetings (unless noted otherwise) will be held at Board of Equalization headquarters in Sacramento. Other meetings relating to the projects will also be held in Sacramento, but alternative locations may be selected depending on the needs of participants.

Project schedules, current committee materials (including issue papers), and minutes for the committee meetings may be accessed through the Board's Web site (www.boe.ca.gov) under Property Tax Committee Work Plans.

TO COUNTY ASSESSORS
AND INTERESTED PARTIES:

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April 12, 2002

We hope you find this information useful for planning purposes. If you have questions or comments, please contact Ms. Lisa Thompson at (916) 324-2701 or Mr. Dean Kinnee at (916) 322-3822. If you wish your name to be placed on a mailing list to receive material on specific topics, please contact Ms. Thompson.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property Taxes Department

DJG:lt
Enclosure

2002 PROPERTY TAX COMMITTEE MEETING SCHEDULE

Meeting Date	Topic
January 9	Proposed update to Assessors' Handbook Section 501, <i>Basic Appraisal</i>
February 5	Proposed revision to Assessors' Handbook Section 576, <i>Assessment of Vessels</i>
March 26	Proposed revision to Publication 30, <i>Residential Property Assessment Appeals</i> Proposed revision to Form BOE 305-AH, <i>Application For Changed Assessment</i>
April 17	Proposed update to Assessors' Handbook Section 267, <i>Welfare, Church, and Religious Exemptions</i>
May 29	Proposed regulatory changes to Property Tax Rule 462.060, <i>Change in Ownership, Life Estates and Estates for Years</i>
June 19	No items scheduled
July 31	No items scheduled
September 11	Proposed new property tax rule pertaining to appraiser certification and related continuing education requirements
October 2	Proposed update to Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i>
November 12	Legislative Action Plan (work plan to implement 2002 Property Taxes Legislation)
December 18	Proposed revision to Assessors' Handbook Section 510, <i>Assessment of Possessory Interests</i>

CALENDAR OF KEY DATES BY SUBJECT MATTER

ASSESSORS' HANDBOOK SECTION 501 (UPDATE)
Basic Appraisal

- January 9
- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the updated handbook section and adopt recommendations for the Board's consideration

ASSESSORS' HANDBOOK SECTION 576
Assessment of Vessels

- January 25
- Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- February 5
- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the handbook section and adopt recommendations for the Board's consideration

PUBLICATION 30
Residential Property Assessment Appeals

- January 18
- Staff to meet with interested parties to discuss proposed changes to the publication
- February 1
- Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
- March 15
- Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- March 26
- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the publication and adopt recommendations for the Board's consideration

CALENDAR OF KEY DATES BY SUBJECT MATTER

FORM BOE 305-AH **Application For Changed Assessment**

- January 18
 - Staff to meet with interested parties to discuss proposed changes to the form
- February 1
 - Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
- March 15
 - Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- March 26
 - Property Tax Committee to hear presentations on unresolved issues regarding the wording of the form and adopt recommendations for the Board's consideration

ASSESSORS' HANDBOOK SECTION 267 (UPDATE) **Welfare, Church, and Religious Exemptions**

- January 23
 - Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting
- February 8
 - Staff to meet with interested parties to discuss proposed changes to the updated handbook section
- February 25
 - Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
- April 5
 - Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- April 17
 - Property Tax Committee to hear presentations on unresolved issues regarding the updated handbook section and adopt recommendations for the Board's consideration

CALENDAR OF KEY DATES BY SUBJECT MATTER

PROPERTY TAX RULE 462.060
Change in Ownership – Life Estates and Estates for Years

- February 13
 - Staff to distribute a draft of the rule to interested parties (Letter to accompany the draft announcing the project and inviting interested parties to submit comments)
- March 15
 - Deadline for interested parties to submit comments
- April 3
 - Staff to distribute an agenda matrix, summarizing comments, for the interested parties meeting
- April 12
 - Staff to meet with interested parties to discuss the issue
- April 24
 - Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
- May 17
 - Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- May 29
 - Property Tax Committee to hear presentations on unresolved issues regarding the rule and adopt recommendations for the Board's consideration

PROPOSED NEW PROPERTY TAX RULE ON
Appraiser Certification

- March 27
 - Staff to distribute a draft of the proposed rule to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft)
- May 13
 - Deadline for interested parties to provide proposed changes, in the form of alternative text, to staff on draft rule
- Mid-June
 - Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting
- June 27
 - Staff to meet with interested parties to discuss proposed changes to the draft rule
- July 23
 - Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
- August 30
 - Staff to submit issue paper and other required documents for the Property Tax Committee meeting
- September 11
 - Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule and adopt recommendations for the Board's consideration

CALENDAR OF KEY DATES BY SUBJECT MATTER

ASSESSORS' HANDBOOK SECTION 504 (UPDATE) ***Assessment of Personal Property and Fixtures***

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| Mid-April | <ul style="list-style-type: none">• Staff to distribute a draft of the updated handbook section to interested parties (Letter to accompany the draft advising interested parties of the project scope and inviting interested parties to submit proposed changes to the draft) |
| Late-May | <ul style="list-style-type: none">• Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the updated handbook section |
| Mid-July | <ul style="list-style-type: none">• Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting |
| July 24 | <ul style="list-style-type: none">• Staff to meet with interested parties to discuss proposed changes to the updated handbook section |
| August 9 | <ul style="list-style-type: none">• Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting) |
| September 20 | <ul style="list-style-type: none">• Staff to submit issue paper and other required documents for the Property Tax Committee meeting |
| October 2 | <ul style="list-style-type: none">• Property Tax Committee to hear presentations on unresolved issues regarding the wording of the updated handbook section and adopt recommendations for the Board's consideration |

LEGISLATIVE ACTION PLAN

Workplan to Implement 2002 Property Taxes Legislation

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|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| November 1 | <ul style="list-style-type: none">• Staff to submit status report and other required documents for the Property Tax Committee meeting |
| November 12 | <ul style="list-style-type: none">• Property Tax Committee to discuss affirmation of the proposed plan and adopt recommendations for the Board's consideration |

CALENDAR OF KEY DATES BY SUBJECT MATTER

ASSESSORS' HANDBOOK SECTION 510 **Assessment of Possessory Interests**

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| Early-May | <ul style="list-style-type: none">• Staff to distribute a draft of the handbook section to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft) |
| Early-July | <ul style="list-style-type: none">• Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the handbook section |
| Late-September | <ul style="list-style-type: none">• Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting |
| October 8 | <ul style="list-style-type: none">• Staff to meet with interested parties to discuss proposed changes to the handbook section |
| October 27 | <ul style="list-style-type: none">• Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting) |
| December 6 | <ul style="list-style-type: none">• Staff to submit issue paper and other required documents for the Property Tax Committee meeting |
| December 18 | <ul style="list-style-type: none">• Property Tax Committee to hear presentations on unresolved issues regarding the wording of the handbook section and adopt recommendations for the Board's consideration |

ASSESSORS' HANDBOOK SECTION 201 **Assessment Roll Procedures**

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| January 16 | <ul style="list-style-type: none">• Deadline for interested parties to submit suggestions to staff regarding handbook section content |
| Mid-November | <ul style="list-style-type: none">• Staff to distribute a draft of the handbook section to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft) |

ASSESSMENT APPEALS MANUAL

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|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Early-May | <ul style="list-style-type: none">• Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content |
| Early-August | <ul style="list-style-type: none">• Deadline for interested parties to submit suggestions for content |
| Mid-October | <ul style="list-style-type: none">• Staff to distribute a draft of the revised manual to interested parties |
| Mid-December | <ul style="list-style-type: none">• Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the revised manual |

CALENDAR OF KEY DATES BY SUBJECT MATTER

ASSESSORS' HANDBOOK SECTION 521 (UPDATE)
Assessment of Agricultural and Open-Space Properties

- March 22
- Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content
- June 19
- Deadline for interested parties to submit suggestions for content
- Remaining dates and tasks will be released at a future date*

ASSESSORS' HANDBOOK SECTION 577
Assessment of General Aircraft

- March 29
- Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content
- June 28
- Deadline for interested parties to submit suggestions for content
- Remaining dates and tasks will be released at a future date*

CALENDAR OF KEY DATES BY MONTH

January 2002

Date	Project	Task
9	AH 501 Update, <i>Basic Appraisal</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the updated handbook and adopt recommendations for the Board's consideration
16	AH 201, <i>Assessment Roll Procedures</i>	Deadline for interested parties to submit suggestions to staff regarding handbook section content
18	Publication 30, <i>Residential Property Assessment Appeals</i>	Staff to meet with interested parties to discuss proposed changes to the publication
18	BOE 305-AH, <i>Application for Changed Assessment</i>	Staff to meet with interested parties to discuss proposed changes to the form
23	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting
25	AH 576, <i>Assessment of Vessels</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting

CALENDAR OF KEY DATES BY MONTH

February 2002

Date	Project	Task
1	Publication 30, <i>Residential Property Assessment Appeals</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
1	BOE 305-AH, <i>Application for Changed Assessment</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
5	AH 576, <i>Assessment of Vessels</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the handbook section and adopt recommendations for the Board's consideration
8	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Staff to meet with interested parties to discuss proposed changes to the updated handbook section
13	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Staff to distribute a draft of the rule to interested parties (Letter to accompany the draft announcing the project and inviting interested parties to submit comments)
25	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)

CALENDAR OF KEY DATES BY MONTH

March 2002

Date	Project	Task
15	Publication 30, <i>Residential Property Assessment Appeals</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
15	BOE 305 AH, <i>Application for Changed Assessment</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
15	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Deadline for interested parties to submit comments
26	Publication 30, <i>Residential Property Assessment Appeals</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the publication and adopt recommendations for the Board's consideration
26	BOE 305 AH, <i>Application for Changed Assessment</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the form and adopt recommendations for the Board's consideration
22	AH 521 Update, <i>Assessment of Agricultural and Open-Space Properties</i>	Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content
27	Proposed Rule, <i>Appraiser Certification</i>	Staff to distribute a draft of the proposed rule to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft)
29	AH 577, <i>Assessment of General Aircraft</i>	Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content

CALENDAR OF KEY DATES BY MONTH

April 2002

Date	Project	Task
3	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Staff to distribute an agenda matrix, summarizing comments, for the interested parties meeting
5	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
12	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Staff to meet with interested parties to discuss the issue
17	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the updated handbook section and adopt recommendations for the Board's consideration
Mid	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Staff to distribute a draft of the updated handbook section to interested parties (Letter to accompany the draft advising interested parties of the project scope and inviting interested parties to submit proposed changes to the draft)
24	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)

CALENDAR OF KEY DATES BY MONTH

May 2002

Date	Project	Task
Early	AH 510, <i>Assessment of Possessory Interests</i>	Staff to distribute a draft of the handbook section to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft)
Early	<i>Assessment Appeals Manual</i>	Staff to mail letter advising recipients of the project and inviting parties to submit suggestions for content
13	Proposed Rule, <i>Appraiser Certification</i>	Deadline for interested parties to provide proposed changes, in the form of alternative text, to staff on draft rule
17	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
29	Rule 462.060, <i>Change in Ownership – Life Estates and Estates for Years</i>	Property Tax Committee to hear presentations on unresolved issues regarding the rule and adopt recommendations for the Board's consideration
Late	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the updated handbook section

June 2002

Date	Project	Task
Mid	Proposed Rule, <i>Appraiser Certification</i>	Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting
19	AH 521 Update, <i>Assessment of Agricultural and Open-Space Properties</i>	Deadline for interested parties to submit suggestions for content
27	Proposed Rule, <i>Appraiser Certification</i>	Staff to meet with interested parties to discuss proposed changes to the draft rule
28	AH 577, <i>Assessment of General Aircraft</i>	Deadline for interested parties to submit suggestions for content

CALENDAR OF KEY DATES BY MONTH

July 2002

Date	Project	Task
Early	AH 510, <i>Assessment of Possessory Interests</i>	Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the handbook section
Mid	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting
23	Proposed Rule, <i>Appraiser Certification</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
24	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Staff to meet with interested parties to discuss proposed changes to the updated handbook section

August 2002

Date	Project	Task
9	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)
Early	<i>Assessment Appeals Manual</i>	Deadline for interested parties to submit suggestions for content
30	Proposed Rule, <i>Appraiser Certification</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting

CALENDAR OF KEY DATES BY MONTH

September 2002

Date	Project	Task
11	Proposed Rule, <i>Appraiser Certification</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule and adopt recommendations for the Board's consideration
20	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i> Update	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
Late	AH 510, <i>Assessment of Possessory Interests</i>	Staff to distribute an agenda matrix, summarizing proposed changes, for the interested parties meeting

October 2002

Date	Project	Task
2	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the updated handbook section and adopt recommendations for the Board's consideration
8	AH 510, <i>Assessment of Possessory Interests</i>	Staff to meet with interested parties to discuss proposed changes to the handbook section
Mid	<i>Assessment Appeals Manual</i>	Staff to distribute a draft of the revised manual to interested parties
27	AH 510, <i>Assessment of Possessory Interests</i>	Deadline for interested parties to submit final comments to staff regarding pending issues (Comments are limited to those items addressed in the matrix and discussed at the meeting)

CALENDAR OF KEY DATES BY MONTH

November 2002

Date	Project	Task
1	Legislative Action Plan (Work Plan to Implement 2002 Property Taxes Legislation)	Staff to submit status report and other required documents for the Property Tax Committee meeting
12	Legislative Action Plan (Work Plan to Implement 2002 Property Taxes Legislation)	Property Tax Committee to discuss affirmation of the proposed plan and adopt recommendations for the Board's consideration
Mid	AH 201, <i>Assessment Roll Procedures</i>	Staff to distribute a draft of the handbook section to interested parties (Letter to accompany the draft inviting interested parties to submit proposed changes to the draft)

December 2002

Date	Project	Task
6	AH 510, <i>Assessment of Possessory Interests</i>	Staff to submit issue paper and other required documents for the Property Tax Committee meeting
18	AH 510, <i>Assessment of Possessory Interests</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the handbook section and adopt recommendations for the Board's consideration
Mid	<i>Assessment Appeals Manual</i>	Deadline for interested parties to submit proposed changes, in the form of alternative text, to staff on the draft of the revised manual