



STATE BOARD OF EQUALIZATION

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State Controller

December 30, 2008

RAMON J. HIRSIG
Executive Director

No. 2008/086

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2009 Calendar for the Valuation of Public Utilities and Railroads.

2009

- January 2 State-Assessed Properties Division staff mails property statements to state assesses 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.
- January 6 Last day for state assesses to file request with the Chief of Board Proceedings for the February 3 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting FY 2009-10 values of state-assessed properties.
- February 3 Board will hear state assesses' presentations on capitalization rates and other factors and procedures affecting the FY 2009-10 value of state-assessed properties. In lieu of oral presentations, assesses may submit written presentations to the Chief of Board Proceedings by February 3.
- March 2 Last day for state assesses 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.
- March 30 Last day for state assesses to file request with the Chief of Board Proceedings for the April 15 agenda to make presentations to the Board on the valuation of state-assessed properties.
- April 15 Board will hear state assesses' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assesses may submit written presentations to the Chief of Board Proceedings by April 15.

- May Staff is available to discuss value indicators and supporting data with state assessesees.
- May 19 Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
- May 27-29 Board sets unitary values of state-assessed property.
- June 1
1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessesees.
 2. State assessesees have until July 20 to file a petition for reassessment of unitary value. Chief of Board Proceedings may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to July 20.
- On or before
June 15
1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessesees.
 2. State assessesees have until July 20 to file a petition for correction of an allocated assessed value.
- On or before
July 15
- Staff transmits estimates of total assessed value to county auditors.
- On or before
July 31
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 assessesees.
 3. State assessesees have until September 20 to file a petition for reassessment of nonunitary value. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to September 20.
- 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 2009 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values.

Sincerely,

/s/ Ramon J. Hirsig

Ramon J. Hirsig
Executive Director

RJH:jr