



STATE BOARD OF EQUALIZATION

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Executive Director

November 19, 2021

No. 2021/050

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2022 Calendar for the Valuation of Public Utilities and Railroads:

- January 1 Lien date for all state-assessed property.
- January 3 State-Assessed Properties Division staff (Staff) mails property statement forms to state assessees.
- February 23 The Board will hear state assessees' presentations on capitalization rates and other factors affecting the FY 2022-23 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 23.
- March 1 Last day for state assessees to timely file property statements without penalty.
- April 13 Last day for state assessees to request placement on the April Board Hearing Agenda to make presentations to the Board on factors affecting 2022 valuation of state-assessed properties.
- April 26 The Board will hear state assessees' presentations on the 2022 valuation of state-assessed properties.
- May Staff is available to discuss value indicators and supporting data with state assessees.

- May 17 Staff will provide to the Board Members the value indicators recommended for unitary values of state-assessed property.
- May 24-25 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.
- 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 assessees.
- On or before September 20 Due date for state assessees 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 2022 petitions for unitary and nonunitary property reassessment and petitions for correction of allocated assessment.

Sincerely,

/s/ Brenda Fleming

Brenda Fleming
Executive Director