

December 2019
Edition 24

*** NEWS * NEWS * NEWS ***

TED GAINES

First District, Sacramento

MALIA M. COHEN, CHAIR

Second District, San Francisco

ANTONIO VAZQUEZ, VICE CHAIR

Third District, Santa Monica

MIKE SCHAEFER

Fourth District, San Diego

BETTY T. YEE

State Controller

Brenda Fleming

Executive Director

New Executive Director

The State Board of Equalization appointed Ms. Brenda Fleming as Executive Director, effective January 29, 2019.

Ms. Fleming has over thirty years of experience working in state government where she served in various executive leadership roles, with expertise in policy development, workforce development and state administration.



Ms. Fleming started her state career working for the California State Legislature in 1987. She joined the Office of Legislative Counsel's Legislative Data Center in 1993 where she served as an Executive Manager, responsible for the technology services for the Senate and Assembly. Ms. Fleming joined the State Board of Equalization in 2011, as the Chief Information Officer through 2016, then Chief Deputy Director through 2018, before her appointment as the Executive Director.

Inside this issue:

Key Dates to Remember	2
Reminders	3
Available on the BOE Website	4
Key Personnel— Direct Access	5

Information on Property Tax Reporting 2020

To keep the Board of Equalization's (BOE) stakeholders informed of information that affects them, the State-Assessed Properties Division (SAPD) issues this newsletter. The newsletter contains information and dates regarding the 2020 valuation process.

The BOE is responsible for assessing property owned or used by certain public utilities and other specified companies operating in California, enabling counties to use those values to collect local property taxes. Property values on the state-assessed roll are allocated by the BOE to the counties where the properties are located. Each county collects taxes based upon the allocated values. The taxes are levied at the same rate that is applied to locally assessed property.

The BOE's State-Assessed Properties Division is responsible for annually transmitting value recommendations to the Board. To that end, staff prepares unitary value indicators and fair market value recommendations for each state assessee. These indicators and recommendations, which are developed annually from information provided by state assessees, are used by the elected Board to determine the fair market value of the assessees' unitary property.

The property statement forms will be mailed to state assessees on or before January 2, 2020.

We look forward to working with each of you this upcoming valuation season. If you have any questions, please feel free to contact us at 916-274-3270.

Mike Harris, Acting Chief
State-Assessed Properties Division

KEY DATES TO REMEMBER IN 2020

January 1	Lien date for all state-assessed property
January 2	Property statement forms mailed to state assessees
February 19	Board will hear state assessees' presentations on capitalization rates and other factors affecting the 2020-21 valuation of state-assessed properties. In lieu of oral presentations, assessee may submit written presentations to the Chief of Board Proceedings by February 19.
March 2	Last day to file property statements without penalty
April 15	Last day to request placement on the April 28 agenda to make presentations to the Board on factors affecting 2020-21 valuation of state-assessed properties
April 28	Board will hear state assessees' presentations on the 2020-21 valuation of state-assessed properties
May	Staff discusses value indicators and supporting data with state assessees
On or before May 31	Board sets unitary values for all state-assessed properties
On or before June 1	Staff mails notice of unitary value to state assessees
On or before June 15	Staff mails notice of allocated assessed values and proposed assessed values of nonunitary property of state assessees
On or before July 15	Staff transmits estimates of total assessed value (Preliminary Board Roll) to County Auditors
July 20	Last day to file a petition for unitary value reassessment and/or a petition for correction of allocated assessment
On or before July 31	The Board adopts and staff transmits Board Roll of State-Assessed Property to County Auditors
September 20	Last day to file a petition for nonunitary property reassessment
December 31	Final day for Board decisions on 2020 petitions for unitary and non-unitary property reassessment and petitions for correction of allocated assessment

Reminders



SIGN YOUR PROPERTY STATEMENT 

The property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, a member of the bar, a certified public accountant, a public accountant, or an agent. When signed by an agent or employee other than those named above, the assessee’s written authorization of the agent or employee signing the statement on behalf of the assessee must be on file with the SAPD.

Sign the property statement in accordance with the requirements listed in the *Instructions for Reporting State-Assessed Property*. Title 18, Section 172 of the California Code of Regulations provides that a statement not properly signed does not constitute a valid filing.

AUTHORIZE ELECTRONIC DATA TRANSMISSION

The BOE’s general policy is to not forward confidential information via email. However, taxpayers may authorize the transmission of confidential information via email by providing written authorization to the BOE by completing and signing form BOE-82-SA, *Authorization for Electronic Transmission of Data –State-Assessed Property*. The authorization will remain in effect until rescinded in writing. This and all other SAPD forms may be accessed on the BOE website at: <http://www.boe.ca.gov/proptaxes/sappcont.htm>.

An assessee may authorize a representative to receive confidential information via email by checking the appropriate box on form BOE-82-SA. Confidential information will be provided to a designated representative only if the SAPD has a current form BOE-892, *Statement of Authorization* on file for that representative.

FILING STATEMENT OF LAND CHANGES

The Statement of Land Changes forms must be filed with the property statement or within 60 days of acquisition or disposition of land, whichever is earlier.

REPRESENTATIVE AUTHORIZATION: RENEW ANNUALLY

If a state assessee wishes to designate a representative during the period January 1, 2020 through December 31, 2020, a BOE-892, *Statement of Authorization*, form must be filed. This form must be filed annually to keep the representative’s authorization status current.

The *Statement of Authorization* guards against unauthorized access to confidential taxpayer information. This form may be accessed at: <http://www.boe.ca.gov/proptaxes/sappcont.htm>.

ELECTRONIC TANGIBLE PROPERTY LIST

For those assessees that are required to file a Tangible Property List (TPL), please remember to file a paper copy and an electronic copy. The electronic TPL may be filed by email or on a compact disc. TPLs filed by email should be submitted to TPL@boe.ca.gov.

For your assistance in filing, an electronic copy of the prior year’s TPL is available upon request. The electronic copy will be forwarded via email.

If you have questions or to request the prior year’s TPL, please see *page 5* of this Newsletter for TPL contact information.

BOE 516, WIRELESS COMMUNICATION SITES

For those assessees that are required to file form BOE-516, *Wireless Communication Sites*, it is important that all fields of the form are completed with sufficient detail so that it may be properly determined whether a site is subject to state or local assessment.

If you wish to create a copy of the BOE-516 electronically, it must be in the identical format and contain the same fields as the prescribed form. You may e-mail a copy of the completed form to BOE516@boe.ca.gov.

Available on the BOE Website

- 2016 - 2019 Board-Adopted Unitary Values
- Calendar for the Valuation of Public Utilities and Railroads
Updated Annually – January
- Capitalization Rate Study
Updated Annually – March
- Condition Percent Good Factors
Updated Annually – January
- Evaluating Embedded Software Studies for State-Assessed Properties, LTA No. 2014/018
- Listing of State Assesseees
- Obsolescence Guidelines – Telecommunications Properties
- Policy Statement - Classification of Property as Unitary or Nonunitary
- Property Statement Reporting Forms and Instructions
Updated Annually – January
- Reproduction Cost New (RCN) Factors
Updated Annually – February
- Recommendation for Assessment of State-Assessed Property
Updated Annually – July
- Rules for State-Assessed Property Tax Appeals
- *State Assessment Manual*, Rev. March 2016
- *State Assessee Newsletter*
Updated Annually - December
- *Unitary Valuation Methods*, Rev. March 2003

TO GET TO THE STATE-ASSESSED PROPERTIES PAGE, USE THE FOLLOWING STEPS:

www.boe.ca.gov

Select State-Assessed Properties under Tax Programs

OR ENTER THE FOLLOWING INTO YOUR WEB BROWSER

www.boe.ca.gov/proptaxes/sappcont.htm

KEY PERSONNEL — DIRECT ACCESS

To serve you better, the following is a list of key personnel responsible for specific subjects or industries. If you have questions regarding completion of the property statement, please contact the appropriate individual.

SUBJECT	CONTACT	TELEPHONE NUMBER	EMAIL ADDRESS
Electric Generation	Mr. John Louden	1-916-274-3299	John.Louden@boe.ca.gov
Gas and Electric	Mr. Dan Jenkinson	1-916-274-3292	Daniel.JenkinsonII@boe.ca.gov
Gas Transmission	Ms. Brandi Blasi-Hebbard	1-916-274-3279	Brandi.Hebbard@boe.ca.gov
Interexchange Telephone	Ms. Christina Tsang	1-916-274-3313	Christina.Tsang@boe.ca.gov
Local Telephone	Ms. Afrouz Ghaneh	1-916-274-3284	Afrouz.Ghaneh@boe.ca.gov
Pipeline	Ms. Brandi Blasi-Hebbard	1-916-274-3279	Brandi.Hebbard@boe.ca.gov
Railcar Maintenance Facilities	Mr. Vincent Gezi	1-916-274-3265	Vincent.Gezi@boe.ca.gov
Railroad	Mr. Vincent Gezi	1-916-274-3265	Vincent.Gezi@boe.ca.gov
Real Property	Mr. Wiley Anderson	1-916-274-3276	Wiley.Anderson@boe.ca.gov
Statement of Land Changes	Mr. Wiley Anderson	1-916-274-3276	Wiley.Anderson@boe.ca.gov
Tangible Property List	Ms. Pamela DiNapoli	1-916-274-3287	Pamela.DiNapoli@boe.ca.gov
Wireless Telephone ¹	Ms. Jenni Torres	1-916-274-3310	Jenni.Torres@boe.ca.gov
All Other Questions		1-916-274-3270	
FAX		1-916-285-0132	
State-Assessed Properties Division Webpage		www.boe.ca.gov/proptaxes/sappcont.htm	

¹Includes Cellular, Personal Communication Services (PCS), and Radio Common Carrier providers