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February 3, 2000

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

E. L. SORENSEN, JR.
 Executive Director

No. 2000/006

PROPERTY TAX COMMITTEE WORK PLANS FOR 2000

This letter provides information regarding the Property Tax Committee work plans for January through December 2000. 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 2000. Enclosed are two calendars containing (tentative) key dates in the process, one by subject matter and the other by month.

In addition to matters scheduled to go before the Property Tax Committee in 2000, rewrites of Assessors' Handbook Section 511, *Assessment of Manufactured Homes*, to be combined with Section 512, *Assessment of Manufactured Home Parks*, are projected to start during 2000. Also projected to start during the year is redrafting of the taxable possessory interest rules in the California Code of Regulations, and a redrafting of the Assessors' Handbook Section 510, *Assessment of Possessory Interests*. Although these items are not scheduled to come before the committee until calendar year 2001, staff has also included key 2000 dates relating to them on the two enclosed calendars.

The dates listed are subject to change depending on the needs of the participants. New issues could also arise and affect the schedule.

Property Tax Committee meetings (unless noted otherwise) will be held at Board of Equalization headquarters in Sacramento. Most other meetings will also be held in Sacramento, but alternative locations may be selected depending on the needs of participants.

PROPERTY TAX COMMITTEE WORK PLANS

<u>Meeting Date</u>	<u>Topic</u>
January 5, 2000	Approval of wording for the revision of: <ul style="list-style-type: none"> • Rule 305, <i>Application</i> • Rule 306, Copy of <u>Application and Amendments</u> to Assessor

<u>Meeting Date</u>	<u>Topic</u>
March 15, 2000	Approval of wording for the revision of: <ul style="list-style-type: none">• Form BOE-305-AH, <i>Application for Changed Assessment</i>• Pamphlet 30, <i>Residential Property Assessment Appeals</i>
April 5, 2000	Approval of new wording for: <ul style="list-style-type: none">• Rule 305.3, <i>Application for Equalization After A Mandatory Audit</i>
May 3, 2000	Approval of guidelines for: <ul style="list-style-type: none">• Assessment of Section 11 Properties
June 14, 2000	Approval of wording for an update of: <ul style="list-style-type: none">• Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i>
July 26, 2000	Approval of new wording for: <ul style="list-style-type: none">• Rule 138, <i>Exemption of Low-Value Property</i>
August 9, 2000	Approval of wording for an update of: <ul style="list-style-type: none">• Assessors' Handbook Section 267, <i>Welfare, Church, and Religious Exemptions</i>
September 13, 2000	Approval of wording for an update of: <ul style="list-style-type: none">• <i>Assessment Appeals Manual</i>
November 1, 2000	Approval of wording for a revision of: <ul style="list-style-type: none">• Assessors' Handbook Section 541, <i>Assessment of Public Utilities and Railroads</i>
December 13, 2000	Approval of wording for a revision of: <ul style="list-style-type: none">• Assessors' Handbook Section 542, <i>Assessment of Water Companies and Water Rights</i>

To County Assessors,
and Interested Parties

- 3 -

These projects will have a significant impact on property tax assessment in California. It is important that Board staff work closely with taxpayers, county assessors, and other county officials to identify issues and concerns relating to them. Board staff intends to hold meetings, as needed, with taxpayer groups and representatives of the California Assessors' Association and other county departments to discuss and to resolve as many issues as possible prior to the Property Tax Committee meetings.

For your reference, copies of current committee materials, including issue papers and minutes for the 1999 Committee meetings may be accessed through the Board's Web site (www.boe.ca.gov) under the heading Meetings.

We hope you find this information useful for planning purposes. If you have questions or comments, please contact Mr. David Gau at (916) 445-4982 or Dean Kinnee at (916) 322-3822. In addition, please let Christy Gordon at (916) 445-4982 know if you wish your name to be placed on one or more mailing lists to receive material on specific topics.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:ls
Enclosures

CALENDAR OF KEY DATES BY SUBJECT MATTER

PROPERTY TAX RULES ON LOCAL EQUALIZATION

Rules 305 and 306

2000

January 5

- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised rules and adopt recommendations for the Board's consideration

FORM BOE-305-AH

Application for Changed Assessment

January 21

- Staff to meet with interested parties to discuss proposed wording for the revised form and to identify all issues for presentation to the Board

March 15

- Property Tax Committee to hear presentations on unresolved issues regarding wording of the revised form and adopt recommendations for the Board's consideration

PROPOSED PROPERTY TAX RULE 305.3

Application for Equalization After A Mandatory Audit

2000

January 14

- Staff to mail interested parties a draft of the proposed rule

February 11

- Cutoff date for interested parties to provide comments to staff regarding draft rule

February 16

- Staff to mail interested parties an agenda matrix for interested parties meeting

February 25

- Staff to meet with interested parties to discuss draft rule

March 10

- Cutoff date for interested parties to provide comments to staff regarding pending issues

April 5

- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule relating to appeal after a mandatory audit and adopt recommendations for the Board's consideration

Assessment Guidelines

The Assessment of Properties Subject to Article XIII, Section 11

2000

February 18

- Staff to transmit draft guidelines to interested parties

March 10

- Cutoff date for interested parties to provide comments to staff regarding draft guidelines

March 17

- Staff to mail interested parties a matrix summarizing issues raised by all parties

March 31

- Staff to meet with interested parties to resolve issues

April 5

- Cutoff date for interested parties to provide comments to staff regarding pending issues

May 3

- Property Tax Committee to hear presentation of the guidelines

CALENDAR OF KEY DATES BY SUBJECT MATTER (continued)

ASSESSORS' HANDBOOK SECTION 504 Update
Assessment of Personal Property and Fixtures

2000

- March 24**
- Staff to mail interested parties revised pages and a matrix summarizing proposed language for update
- April 28**
- Cutoff date for interested parties to provide comments to staff regarding proposed language for update
- June 14**
- Property Tax Committee to hear presentation of language for update

Proposed Property Tax Rule 138
Exemption of Low-Value Property

2000

- February 1**
- Staff to mail letter advising recipients of rule-writing project, project schedule, and invite parties to submit suggestions
- March 1**
- Cutoff date for interested parties to submit suggestions for proposed rule
- April 3**
- Staff to mail letter transmitting draft rule to interested parties
- May 1**
- Cutoff date for interested parties to provide comments to staff regarding draft rule
- June 1**
- Staff to mail interested parties an agenda matrix for interested parties meeting
- June 16**
- Staff to meet with interested parties to discuss draft rule
- June 28**
- Cutoff date for interested parties to provide comments to staff regarding pending issues
- July 26**
- Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule relating to the exemption of low-value property and adopt recommendations for the Board's consideration

ASSESSORS' HANDBOOK SECTION 267 Update
Welfare, Church, and Religious Exemption

2000

- May 9**
- Staff to mail interested parties revised pages and a matrix summarizing proposed language for the update
- June 9**
- Cutoff date for interested parties to provide comments to staff regarding proposed language for the update
- August 9**
- Property Tax Committee to hear presentation of language for update

Assessment Appeals Manual Update

2000

- March 1**
- Staff to mail interested parties letter to announce project and proposed schedule
- June 9**
- Staff to distribute draft of manual
- July 14**
- Cutoff date for interested parties to provide comments and alternative text to staff regarding draft of manual
- July 28**
- Staff to mail interested parties an agenda matrix for interested parties meeting
- August 11**
- Staff to meet with interested parties to discuss text of manual
- August 18**
- Cutoff date for interested parties to provide comment to staff regarding pending issues
- September 13**
- Property Tax Committee to hear presentations on unresolved issues regarding alternative text and adopt recommendations for the Board's

CALENDAR OF KEY DATES BY SUBJECT MATTER (continued)
consideration

ASSESSORS' HANDBOOK SECTION 541
Assessment of Public Utilities and Railroads

2000

- February 4**
 - April 24**
 - June 9**
 - July 17**
 - August 22**
 - September 29**
 - November 1**
- Staff to mail interested parties a letter showing revised schedule
 - Staff to distribute first draft of manual
 - Cutoff date for interested parties to provide comments and alternative text for first draft
 - Staff to distribute second draft of manual and matrix of accepted and unaccepted changes
 - Staff to meet with interested parties to discuss text of manual
 - Cutoff date for interested parties to provide comments and alternative text and material for issue papers
 - Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised manual and adopt recommendations for the Board's consideration

ASSESSORS' HANDBOOK SECTION 542
Assessment of Water Companies and Water Rights

2000

- June 1**
 - July 21**
 - August 17**
 - September 7**
 - November 14**
 - December 13**
- Staff to distribute draft of manual
 - Cutoff date for interested parties to provide comments to staff regarding draft of manual
 - Staff to mail interested parties an agenda matrix for interested parties meeting
 - Staff to meet with interested parties to discuss text of manual
 - Cutoff date for interested parties to provide comment to staff regarding pending issues
 - Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised manual and adopt recommendations for the Board's consideration

PROPERTY TAX RULES ON TAXABLE POSSESSORY
INTERESTS

Rules 21, 22, 23, 24, 25, and 28

2000

- May 5**
 - June 23**
 - August 14**
 - September 8**
 - September 25**
 - October 10**
 - November 3**
- Staff to mail letter advising recipients of rule writing project, project schedule, and invite parties to submit suggestions
 - Cutoff date for interested parties to submit suggestions for changes to rule language
 - Staff to mail letter transmitting draft rules to interested parties
 - Cutoff date for interested parties to provide comments to staff regarding draft rules
 - Staff to mail interested parties an agenda matrix for interested parties meeting
 - Staff to meet with interested parties to discuss draft rules
 - Cutoff date for interested parties to provide comments to staff regarding pending issues

CALENDAR OF KEY DATES BY SUBJECT MATTER (continued)

ASSESSORS' HANDBOOK SECTION 510

Assessment of Possessory Interests

2000

- November 1** • Staff to mail letter advising recipients of revision process, project schedule, and invite parties to submit suggestions for manual content
- December 29** • Cutoff date for interested parties to submit suggestions for manual content

ASSESSORS' HANDBOOK SECTION 511

Assessment of Manufactured Homes and Manufactured Home Parks

2000

- August 1** • Staff to mail letter advising recipients of manual revision process, project schedule, and invite parties to submit suggestions for manual content
- September 8** • Cutoff date for interested parties to provide comments to staff regarding suggestions for manual content

CALENDAR OF KEY DATES BY MONTH

January 2000

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| 5 | Rules 305 and 306 Local Equalization | Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised rules and adopt recommendations for the Board's consideration |
| 14 | Proposed Rule 305.3 Application for Equalization After A Mandatory Audit | Staff to mail interested parties a draft of the proposed rule |
| 21 | Form BOE 305-AH Application for Changed Assessment | Staff to meet with interested parties to discuss proposed wording for the revised form and to identify all issues for presentation to the Board |

February 2000

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|----|---|---|
| 1 | Proposed Rule 138 Exemption of Low-Value Property | Staff to mail letter advising recipients of rule-writing project, project schedule, and invite interested parties to submit suggestions |
| 4 | AH 541 Assessment of Public Utilities and Railroads | Staff to mail interested parties a letter showing revised schedule |
| 11 | Proposed Rule 305.3 Application for Equalization After A Mandatory Audit | Cutoff date for interested parties to provide comments to staff regarding draft rule |
| 16 | Proposed Rule 305.3 Application for Equalization After A Mandatory Audit | Staff to mail interested parties an agenda matrix for interested parties meeting |
| 18 | Assessment Guidelines The Assessment of Properties Subject to Article XIII, Section 11 | Staff to transmit draft guidelines to interested parties |
| 25 | Proposed Rule 305.3 Application for Equalization After A Mandatory Audit | Staff to meet with interested parties to discuss draft rule |

CALENDAR OF KEY DATES BY MONTH (continued)

March 2000

1	Proposed Rule 138 <i>Exemption of Low-Value Property</i>	Cutoff date for interested parties to submit suggestions for proposed rule
1	Assessment Appeals Manual Update	Staff to mail interested parties a letter to announce project and proposed schedule
10	Proposed Rule 305.3 <i>Application for Equalization After A Mandatory Audit</i>	Cutoff date for interested parties to provide comments to staff regarding pending issues
10	Assessment Guidelines The Assessment of Properties Subject to Article XIII, Section 11	Cutoff date for interested parties to provide comments to staff regarding draft guidelines
15	Form BOE 305-AH <i>Application for Changed Assessment</i>	Property Tax Committee to hear presentations on unresolved issues regarding wording of the revised form and adopt recommendations for the Board's consideration
17	Assessment Guidelines The Assessment of Properties Subject to Article XIII, Section 11	Staff to mail interested parties a matrix summarizing issues raised by all parties
24	AH 504 Update Assessment of Personal Property and Fixtures	Staff to mail interested parties pages and a matrix summarizing proposed language for update
31	Assessment Guidelines The Assessment of Properties Subject to Article XIII, Section 11	Staff to meet with interested parties to resolve issues

April 2000

3	Proposed Rule 138 <i>Exemption of Low-Value Property</i>	Staff to mail letter transmitting draft rule to interested parties
5	Proposed Rule 305 <i>Application for Equalization After A Mandatory Audit</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule relating to appeal after a mandatory audit and adopt recommendations for the Board's consideration
5	Assessment Guidelines The Assessment of Properties Subject to Article XIII, Section 11	Cutoff date for interested parties to provide comment to staff regarding pending issues
24	AH 541 Assessment of Public Utilities and Railroads	Staff to distribute first draft of manual
28	AH 504 Update Assessment of Personal Property and Fixtures	Cutoff date for interested parties to provide comment to staff regarding proposed language for update

CALENDAR OF KEY DATES BY MONTH (continued)

May 2000

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|---|--|---|
| 1 | Proposed Rule 138
<i>Exemption of Low-Value Property</i> | Cutoff date for interested parties to provide comments to staff regarding draft rule |
| 3 | Assessment Guidelines <i>The Assessment of Properties Subject to Article XIII, Section 11</i> | Property Tax Committee to hear presentation of the guidelines |
| 5 | Rules 21-25 and 28 <i>Taxable Possessory Interests</i> | Staff to mail letter advising recipients of rule writing project, project schedule, and invite interested parties to submit suggestions |
| 9 | AH 267 Update <i>Welfare, Church, and Religious Exemption</i> | Staff to mail interested parties revised pages and a matrix summarizing proposed language for the update |

June 2000

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| 1 | Proposed Rule 138
<i>Exemption of Low-Value Property</i> | Staff to mail interested parties an agenda matrix for interested parties meeting |
| 1 | AH 542 <i>Assessment of Water Companies and Water Rights</i> | Staff to distribute draft of manual |
| 9 | AH 267 Update <i>Welfare, Church, and Religious Exemption</i> | Cutoff date for interested parties to provide comments to staff regarding proposed language for the update |
| 9 | Assessment Appeals Manual
Update | Staff to distribute draft of manual |
| 9 | AH 541 <i>Assessment of Public Utilities and Railroads</i> | Cutoff date for interested parties to provide comments and alternative text for first draft |
| 14 | AH 504 <i>Update Assessment of Personal Property and Fixtures</i> | Property Tax Committee to hear presentation of language for update |
| 16 | Proposed Rule 138
<i>Exemption of Low-Value Property</i> | Staff to meet with interested parties to discuss draft rule |
| 23 | Rules 21-25 and 28 <i>Taxable Possessory Interests</i> | Cutoff date for interested parties to submit suggestions for changes to rule language |
| 28 | Proposed Rule 138
<i>Exemption of Low-Value Property</i> | Cutoff date for interested parties to provide comments to staff regarding pending issues |

CALENDAR OF KEY DATES BY MONTH (continued)

July 2000

14	<i>Assessment Appeals Manual Update</i>	Cutoff date for interested parties to provide comments and alternative text to staff regarding draft of manual
17	<i>AH 541 Assessment of Public Utilities and Railroads</i>	Staff to distribute second draft of manual and matrix of accepted and unaccepted changes
21	<i>AH 542 Assessment of Water Companies and Water Rights</i>	Cutoff date for interested parties to provide comments to staff regarding draft of manual
26	<i>Proposed Rule 138 Exemption of Low-Value Property</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the proposed rule relating to the exemption of low-value property and adopt recommendations for the Board's consideration
28	<i>Assessment Appeals Manual Update</i>	Staff to mail interested parties an agenda matrix for interested parties meeting

August 2000

1	<i>AH 511 Assessment of Manufactured Homes and Manufactured Home Parks</i>	Staff to mail letter advising recipients of manual revision process, project schedule, and invite parties to submit suggestions for manual content
9	<i>AH 267 Update Welfare, Church, and Religious Exemption</i>	Property Tax Committee to hear presentation of language for update
11	<i>Assessment Appeals Manual Update</i>	Staff to meet with interested parties to discuss text of manual
14	<i>Rules 21-25 and 28 Taxable Possessory Interests</i>	Staff to mail letter transmitting draft rules to interested parties
17	<i>AH 542 Assessment of Water Companies and Water Rights</i>	Staff to mail interested parties an agenda matrix for interested parties meeting
18	<i>Assessment Appeals Manual Update</i>	Cutoff date for interested parties to provide comments to staff regarding pending issues
22	<i>AH 541 Assessment of Public Utilities and Railroads</i>	Staff to meet with interested parties to discuss text of manual

CALENDAR OF KEY DATES BY MONTH (continued)

September 2000

7	AH 542 <i>Assessment of Water Companies and Water Rights</i>	Staff to meet with interested parties to discuss text of manual
8	Rules 21-25 and 28 <i>Taxable Possessory Interests</i>	Cutoff date for interested parties to provide comments to staff regarding draft rules
8	AH 511 <i>Assessment of Manufactured Homes and Manufactured Home Parks</i>	Cutoff date for interested parties to provide comments to staff regarding suggestions for manual content
13	<i>Assessment Appeals Manual Update</i>	Property Tax Committee to hear presentations on unresolved issues regarding alternative text and adopt recommendations for the Board's consideration
25	Rules 21-25 and 28 <i>Taxable Possessory Interests</i>	Staff to mail interested parties an agenda matrix for interested parties meeting
29	AH 541 <i>Assessment of Public Utilities and Railroads</i>	Cutoff date for interested parties to provide comments and alternative text and material for issue papers

October 2000

10	Rules 21-25 and 28 <i>Taxable Possessory Interests</i>	Staff to meet with interested parties to discuss draft rules
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November 2000

1	AH 541 <i>Assessment of Public Utilities and Railroads</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised manual and adopt recommendations for the Board's consideration
1	AH 510 <i>Assessment of Possessory Interests</i>	Staff to mail letter advising recipients of manual revision process, project schedule, and inviting parties to submit suggestions for manual content
3	Rules 21-25 and 28 <i>Taxable Possessory Interests</i>	Cutoff date for interested parties to provide comments to staff regarding pending issues
14	AH 542 <i>Assessment of Water Companies and Water Rights</i>	Cutoff date for interested parties to provide comments to staff regarding pending issues

December 2000

13	AH 542 <i>Assessment of Water Companies and Water Rights</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised manual and adopt recommendations for the Board's consideration
29	AH 510 <i>Assessment of Possessory Interests</i>	Cutoff date for interested parties to submit suggestions for manual content