

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Title 18, Public Revenues California Code of Regulations
Division 1. State Board of Equalization-Property Tax
Chapter 9. State Assesseees

Rule 902. Unitary Property Value Indicators and Staff Discussions.

Authority: Section 15606, Government Code.

Reference: Sections 721, 722, 723, 724, 725, Revenue and Taxation Code.

Each year the State-Assessed Properties Division shall make capitalization rate studies and develop value indicators applicable to the unitary property of each state assessee. A copy of the appropriate capitalization rate study and a summary of the calculations of the value indicators shall be provided by the Chief, State-Assessed Properties Division, to the affected assessee on request. The assessee shall be informed that the staff will be available to discuss the data supplied.

History: Adopted January 7, 1976, effective February 8, 1976.
Amended January 21, 2015, effective March 19, 2015.