

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 Assessees

Rule 901. Property Statement.

Reference: Section 826, Revenue and Taxation Code.

The property statement pertaining to state-assessed property provided for in section 826 of the Revenue and Taxation Code shall be filed with the board between the lien date and 5 p.m. on March 1; provided that, on a showing of good cause and pursuant to a request made prior to March 1, the due date may be extended by the board for a period not exceeding 30 days.

History: Adopted October 8, 1968, effective November 9, 1968.
Amended December 19, 1997, effective January 18, 1998.