



STATE BOARD OF EQUALIZATION
1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-6479

GEORGE R. REILLY
First District, San Francisco

IRIS SANKEY
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

May 25, 1978

78/90

TO STATE ASSESSEES, COUNTY ASSESSORS, COUNTY
COUNSELS, AND OTHER INTERESTED PARTIES:

PROPERTY TAX RULES 904 and 905

Enclosed is a copy of a notice of public hearing to be held June 29, 1978, at 10:00 a.m. in Room 102, 1020 N Street, Sacramento, California, on proposed amendments to property tax Rules 904, Unitary Property Value Determinations and Petitions for Reassessment, and 905, Hearing on Petitions.

The amendments make more certain the times for the several acts called for in the regulations.

Written comments with respect to the enclosed notice are welcome and should be directed to me. If you wish to present testimony pertaining to the amendments at the hearing, please notify me by mail or telephone by June 14, 1978, so that an orderly agenda can be prepared.

Sincerely,

Janice Masterton
Calendar Clerk

JM/k
Enclosure

NOTICE OF PROPOSED CHANGES IN THE REGULATIONS
OF THE STATE BOARD OF EQUALIZATION

Notice is hereby given that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret or make specific Sections 731, 732, 742, and 744 of the Revenue and Taxation Code proposes to amend Rules 904 and 905, Subchapter 9, Chapter 1, Title 18, of the California Administrative Code, as follows:

1. Amend Rule 904, Subchapter 9, Chapter 1 to read:

Rule No. 904. (Cal. Adm. Code) Unitary Property Value Determinations and Petitions for Reassessment.

As soon as practical following the public meeting provided for in section 903, or as soon as valuation data is available, the staff shall transmit unitary-value recommendations to the Board. Following this, but no later than May 31 each year, the Board will make and publicly announce individual value determinations. The Chief of the Valuation Division will notify the state assessees of the values determined by the Board and the fact that they have 10 days from the date of the mailing of the notice to petition the Board for reassessment. The notice shall be accompanied by a copy of an appraisal data sheet containing the staff value indicators and value recommendation to the Board.

2. Amend Rule 905, Subchapter 9, Chapter 1 to read:

Rule No. 905. (Cal. Adm. Code) Hearing on Petitions

The Board shall hear petitions for reassessment of unitary values during May and June and render its decisions on individual petitions no later than ~~July~~ June 30 each year.

On or before July 31 the Board shall transmit notices of allocated assessed unitary values and assessed values of nonunitary property to each assessee. This notice will inform assessees that they have 10 days from the date of the mailing of the notice to petition the Board for reallocation of unitary values and for reassessment of nonunitary property and that said petitions will be set for hearing ~~on or before~~ and decisions rendered no later than August 19 each year.

Notice is also given that any person interested may present statements or arguments orally or in writing relevant to the action proposed, at Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, CA 95814 at 10:00 a.m. on June 29, 1978. The State Board of Equalization upon its own motion or

at the instance of any interested person, may thereafter adopt the above proposed amendments substantially as set forth without further notice.

The State Board of Equalization has determined that, pursuant to Section 2231 of the Revenue and Taxation Code, no increased costs or new costs to local government will result from this regulation.

Dated: May 22, 1978

STATE BOARD OF EQUALIZATION

D. D. Bell

Douglas D. Bell
Executive Secretary