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May 4, 2001

JAMES E. SPEED
Executive Director

TO COUNTY ASSESSORS, COUNTY TAX COLLECTORS, COUNTY AUDITORS,
COUNTY COUNSELS, BOARDS OF SUPERVISORS, AND INTERESTED PARTIES:

REVISION OF LOCAL ROLL RULES
PROPERTY TAX RULES 252, 253, 254, 256, 261, 262, and 304;
PROPOSED NEW RULES 255, 263, 264, and 265

The Board is currently reviewing Property Tax Rules 252, 253, 254, 256, 261, and 304 related to the local roll. On March 2, 2001, staff distributed a preliminary draft of the revised rules and proposed new Rules 255 and 255.5. Staff met with interested parties on March 20, 2001 to discuss the preliminary drafts. Based on comments received on the preliminary drafts, staff has prepared new drafts of these rules. Please note that Rule 255.5 is not included in this mailing pending further review by staff.

Enclosed are the drafts of the revised rules, as well as proposed new Rules 255, 263, 264, and 265. Rule 255 pertains to supplemental assessments; Rule 263 pertains to roll corrections; Rule 264 pertains to base year value corrections; and Rule 265 pertains to Board-ordered roll changes. As part of the revision process, staff proposes to delete Rules 253, 256, and 262, and renumber Rule 304 to 266. Rule 253 is incorporated into Rule 252(c). Interested parties may submit proposed revisions to rules, in the form of alternative text, through June 15, 2001. In submitting proposed revisions, please identify the rule and line number.

After reviewing comments received from interested parties, the project will proceed as follows:

- Prior to the interested parties meeting, staff will prepare and distribute an agenda matrix summarizing proposed changes to the rules.
- Staff will meet with interested parties on July 27, 2001 to discuss proposed changes to the draft rules. The purpose of the meeting is to reach agreement on rule language.
- The Board's Property Tax Committee will hear discussion of any unresolved language issues at its September 12, 2001 meeting.

TO COUNTY ASSESSORS
COUNTY TAX COLLECTORS
COUNTY AUDITORS
COUNTY COUNSELS
BOARDS OF SUPERVISORS AND
INTERESTED PARTIES

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May 4, 2001

This letter and all future information regarding this project will be posted to the Board's Web site (www.boe.ca.gov) and can be accessed by way of the following path: (1) Property Taxes, (2) Property Tax Committee Work Plans (3) Property Tax Committee Work Plans 2001. If you have any questions or suggestions regarding the revision of these rules, please contact any of the following:

Mr. Lou Ambrose at (916) 445-5580, lou.ambrose@boe.ca.gov
Ms. Kristine Cazadd at (916) 323-7713, kristine.cazadd@boe.ca.gov
Mr. Gordon Ferguson at (916) 322-3815, gordon.ferguson@boe.ca.gov

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

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Enclosures

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1 **Rule 252. CONTENT OF ASSESSMENT ROLL**

2 **(a) Minimum Contents of "Machine-Prepared" or "Electronic" Local Rolls.** If
3 "Machine-prepared" roll within the meaning of Revenue and Taxation Code §Section 109.5,
4 includes any preparation of the local roll by the assessor of each county by an electronic
5 medium. In accordance with Revenue and Taxation Code section 601 et seq., each local
6 assessment roll shall contain, at least a minimum, the following information:

7 (1) The name of the county.

8 (2) Either the calendar year in which the roll is prepared or the fiscal year for which the
9 taxes are levied.

10 (3) An explanation of abbreviations and legends appearing on the roll.

11 (4) On the secured roll, the assessor's The parcel number or other legal description of that
12 identifies each parcel of taxable land, and each parcel for which an exemption is enrolled,
13 and each taxable possessory interest in tax-exempt real estate to which the exemption
14 authorized by section 218 of the Revenue and Taxation Code has been applied. The
15 assessment of the taxable possessory interest shall not be a lien on the tax-exempt real
16 estate and that fact shall be noted on the secured roll.

17 (5) On the unsecured portion of the roll, ~~a description or designation~~ the assessor's parcel
18 number or other legal description that sufficiently identifies the location of the location of
19 each taxable possessory interest, improvement, and personal property sufficient to identify
20 the property, such as the number of the parcel on which located.

21 (6) The name of the assessee, if known.

22 (7) The latest mailing address (not an e-mail address) of the assessee contained in the
23 assessor's records. ~~If the county auditor prepares a separate roll on which to extend taxes,~~
24 ~~however, the address need not be shown on the roll prepared by the assessor.~~

25 (8) The separately stated assessed values of all land, improvements, and personal
26 property subject to taxation at general property tax rates (or payments in lieu of property
27 tax computed by applying general property tax rates to fixed or variable "assessed
28 values"), and the separately assessed values of any privately owned land, improvements,
29 and personal property of a type exempt from taxation, but subject to ad valorem special
30 assessments when within a district levying such assessments. If real property is situated
31 within a resource conservation district that is levying a special assessment, the assessed
32 value of ~~standing trees, timber, and~~ mineral rights must be separated from the land value.

33 (9) The tax rate area in which each piece of property assessed is situated.

34 ~~(9)(10)~~ The penalties imposed upon such assessments, in the form required by rule
35 261Section 261, Title 18 (Rule 261) of this code.

36 ~~(10)(11)~~ The assessed value of any property that escaped assessment in a prior year,
37 together with the notation required by §Section 533 of the Revenue and Taxation Code.

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1 ~~(11)~~(12) The exempt amount of any assessed values required by paragraph (a)(98) to be
2 enrolled, with identifying legends or distinctive positions for amounts allowed pursuant to
3 any reimbursable exemption.

4 ~~(12)~~(13) The total net taxable value.

5 ~~(13)~~(14) In a separate section of the roll, the assessed value of any personal property for
6 which tax revenues are subject to allocation in a manner different from that provided for
7 general property tax revenues (e.g., general aircraft).

8 ~~(14)~~(15) On the secured roll, a cross-reference notation made pursuant to Revenue and
9 Taxation Code §2190.2 that is adjacent to the assessment of any taxable land when
10 a possessory interest in such land or an improvement thereon is separately assessed to
11 another owner pursuant to §2188.2 of the Revenue and Taxation Code.

12 (16) Whenever the assessor determines that a change in ownership or the completion of
13 new construction has occurred, the assessor shall place a notice of the pending
14 supplemental billing on the roll being prepared and shall notify the auditor, who shall
15 place a notation on the current roll or on a separate document accompanying the current
16 roll that a supplemental billing may be forthcoming.

17 (17) After each assessment of tax-defaulted property, the assessor shall enter on the roll
18 the fact that it is tax-defaulted and the date of declaration of the default.

19 (18) Any other items required by the State Board of Equalization.

20 **(b) Exempt Values not Required to be Enrolled.** Parcel numbers or other legal
21 descriptions of ~~other~~ exempt real property may be entered on the roll without values.
22 Alternatively, such exempt real property may be listed with values shown in a separate
23 column or field (e.g., ~~the remarks column~~ a comments field) or in the exemption column or
24 field on lines that are coded in such manner as to preclude the addition of the values when the
25 exemption column or field is totaled; the exempt values shall not be shown in land or
26 improvement columns or fields.

27 **(c) Content of Extended Roll.** The extended assessment roll or new local assessment roll
28 for the extension of taxes prepared by the county auditor shall contain, in addition to all of
29 the contents required by ~~paragraph~~ subsection (a) of this rule ~~preceding~~, at least the following:

30 (1) The mailing address, if known, of the assessee.

31 (2) The ~~tax rate area number~~ revenue district for each group if assessments are grouped
32 by ~~tax rate area~~ revenue district, and for each assessment if assessments are not so
33 grouped.

34 (3) All tax rates and ad valorem special assessment extensions required by law.

35 (4) The amount of tax to be paid on the property listed. The amounts due in installments
36 shall be stated separately and shall be totaled. All rates applicable to any assessment may
37 by combined into a single figure for purposes of computation and extension of the roll.

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1 ~~(4)~~(5) At the beginning of the roll, or at the beginning of each tax-rate area grouping on the
2 roll, a list of all revenue districts levying taxes within each tax-rate area in the county.

3 ~~(5)~~(6) An identification of each tax-~~sold~~ defaulted property sold as such, with the date of
4 sale.

5 **(d) Minimum Contents of Local Rolls not Machine-Prepared.** The local roll of each
6 county utilizing a roll that is not "machine-prepared" within the meaning of Revenue
7 and Taxation Code §Section 109.5 shall have the contents specified in ~~subdivisions~~
8 subsections (a) and (c) of this ~~section~~ rule.

9 (1) The secured assessments shall be arranged in ascending parcel number order within
10 tax-rate area groupings, with unparcelled properties at the end of each tax-rate area group
11 if there are both parcelled and unparcelled properties in the tax-rate area.

12 **(e) Approval of Roll Forms.**

13 (1) Whenever the local assessment roll is to be prepared in a form other than that
14 previously approved by the board, the assessor shall submit to the board for approval in
15 duplicate by ~~March~~ January 1 the forms to be used for the succeeding fiscal year.

16 (2) Forms to be submitted include, but are not ~~necessarily~~ limited to, the following:

- 17 A. Secured roll prepared by the assessor.
- 18 B. Secured roll alphabetical index.
- 19 C. Unsecured roll prepared by the assessor.
- 20 D. Unsecured roll alphabetical index.
- 21 E. Notice of assessment.
- 22 F. Notice of supplemental assessment.
- 23 G. Notice of escape assessment.
- 24 H. Notice of proposed escape assessment.

25 (3) When submitted for approval, each roll form listed in (2) shall be filled out with
26 examples sufficient to illustrate its completed appearance, except that totals and
27 summaries need not be shown.

28 **(f) Nothing in this rule is meant to alter the intent of section 109.6 of the Revenue and**
29 **Taxation Code.**

30 *Authority:* Section 15606, Government Code.

31 *Reference:* Sections 75.30, 75.31, 109, 109.5, 109.6, 533, 601, 602, 618, 1612, 1614, 1646, 2152, 2188.2,
32 2190, 2190.2, 2601, Revenue and Taxation Code.
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1 **Rule 253. MACHINE PREPARED ROLL; CONTROLS.**

2 In any county utilizing a machine prepared roll whose county auditor prepares a new local
3 assessment roll on which to extend taxes, the following controls shall be maintained:

4 (a) ~~Columnar totals for land, improvements and personal property, the columnar total of~~
5 ~~allowable exemptions, with separate subtotals for the homeowner's exemption, and the~~
6 ~~columnar total of the net assessed value shall be computed and made a part of both the~~
7 ~~unextended roll and the extended roll.~~

8 (b) ~~A tabulation showing the totals of the net assessed values and the tax extensions for each~~
9 ~~tax area shall be prepared and made a separate portion of the extended roll.~~

10 (c) ~~A tabulation of any changes made by the county board of equalization, together with a~~
11 ~~reconciliation of the totals to the totals of the original assessment roll, shall be added to and~~
12 ~~made a part of the extended assessment roll each month. The tabulation shall show the roll~~
13 ~~column totals as of the beginning of the month, each change during the month, including~~
14 ~~penalties, and the roll column totals as of the end of the month.~~

15 (d) ~~The extended assessment roll shall incorporate all changes and orders made by the county~~
16 ~~board and all changes, cancellations, or corrections made pursuant to law. The nature and~~
17 ~~amount of the changes, cancellations, or corrections shall be kept as a separate part of the~~
18 ~~roll.~~

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21 ~~Authority: Section 15606, Government Code.~~

22 ~~Reference: Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, 2601, Revenue and Taxation Code.~~

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1 **Rule 254. USE OF BOARD-PREPARED ROLL AS UNEXTENDED ROLL.**

2 Any county utilizing a machine-prepared roll whose county auditor prepares a new
3 assessment roll on which to extend taxes may use the roll prepared by the state board for
4 state-assessed properties as the unextended assessment roll. In such case, the assessments of
5 state-assessed properties shall be kept in a separate sections or sections ~~volume or volumes~~ of
6 the extended roll and the values shall be separately totaled.

7 Prior to delivery of the extended roll to the tax collector the auditor shall affix to the ~~volume~~
8 ~~or volumes~~ section or sections of the extended roll containing state-assessed property an
9 affidavit subscribed by him or her as follows:

10 "I, ____, Auditor of ____ County, swear that the attached roll is a
11 reproduction of the assessments of state-assessed properties in this
12 county as prepared and corrected by the State Board of Equalization,
13 together with the extensions required by law."

14 Nothing in this rule is meant to alter the intent of section 109.6 of the Revenue and Taxation
15 Code.

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18 *Authority:* Section 15606, Government Code.

19 *Reference:* Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, 2601, Revenue and Taxation Code.

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1 **Rule 255. ENROLLMENT OF SUPPLEMENTAL ASSESSMENTS.**

2
3 **(a) When the period for claiming exemption has expired, and any exemptions have been**
4 **processed, the assessor shall transmit the supplemental assessment and the following**
5 **information to the auditor:**

6 **(1) Name and address, if known, of the assessee.**

7 **(2) The parcel number or legal description of the property.**

8 **(3) The tax rate area in which the property is located.**

9 **(4) The new base year value of the property with the value for the land separated**
10 **from the value for improvements.**

11 **(5) The value of the property on the current roll, or the roll being prepared, or both.**

12 **(6) The exemption applicable, if any.**

13 **(7) The net supplemental assessment after exemption, or the values required for the**
14 **auditor to calculate and bill the supplemental value.**

15 **(8) The date of the change of ownership or completion of new construction.**

16 **(b) The auditor shall apply the current year's tax rate, as defined in section 75.4 of the**
17 **Revenue and Taxation Code, to the supplemental assessment or assessments, computing**
18 **the amount of taxes that would be due for a full year. If the tax rate for the "roll being**
19 **prepared" is known, the rate may be used with respect to the fiscal year to which it**
20 **applies, rather than the current year's tax rate as defined in section 75.4. If the tax rate for**
21 **the "roll being prepared" is not known, the current year's tax rate as defined in section**
22 **75.4 shall be used. For property on the supplemental roll, the taxes due shall be**
23 **computed in two equal installments.**

24 **(c) The taxes due shall be adjusted by a proration factor as set forth in section 75.41 of**
25 **the Revenue and Taxation Code to reflect the portion of the tax year remaining as**
26 **determined by the date on which the change in ownership occurred or the new**
27 **construction was completed. In computing the portion of the tax year remaining, the**
28 **change in ownership or completion of new construction shall be presumed to have**
29 **occurred on the first day of the month following the date on which change in ownership**
30 **or completion of new construction occurred.**

31 **(d) After computing the supplemental taxes due, if the total is twenty dollars (\$20) or**
32 **less, the auditor may cancel the amount as provided by section 4986.8 of the Revenue**
33 **and Taxation Code.**

34 **(e) If the supplemental assessment is a negative amount, the auditor shall follow the**
35 **procedures of section 75.41 of the Revenue and Taxation Code to determine the amount**
36 **of refund to which the assessee may be entitled.**

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1 (f) No supplemental assessment authorized by this regulation shall be valid, or have any
2 force or effect, unless it is placed on the supplemental roll on or before the applicable
3 date specified in Revenue and Taxation Code section 75.11.

4 (g) No limitations period specified in Revenue and Taxation Code section 75.11 shall
5 commence unless the filing or transmittal specified in the relevant paragraph has been
6 completed.

7 (h) If, before the expiration of the applicable period specified in subsection (f) for
8 making a supplemental assessment, the taxpayer and the assessor agree in writing to
9 extend the period for making a supplemental assessment, correction, or claim for refund,
10 a supplemental assessment may be made at any time prior to the expiration of that
11 extended period. The extended period may be further extended by successive written
12 agreements entered into prior to the expiration of the most recent extension.

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15 Authority: Section 15606, Government Code.

16 Reference: Sections 75.7, 75.11, 75.21, 75.40, 75.41, 75.42, Revenue and Taxation Code.

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1 ~~Rule 256. TAPE STORAGE OF ROLL DATA.~~

2 ~~Nothing in Sections 252 to 254, inclusive, is meant to alter the intent of Section 109.6 of~~
3 ~~the Revenue and Taxation Code.~~

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6 ~~Authority: Section 15606, Government Code.~~

7 ~~Reference: Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, 2601, Revenue and Taxation Code.~~

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1 **Rule 261. PENALTIES; FORM AND MANNER OF ENTRY.**

2 A penalty imposed under sections 75.12, 463, 480, 480.1, 480.2, 480.7, 482, 503 or 504 of
3 the Revenue and Taxation Code shall be entered on the local roll in any one of the following
4 forms:

5 (a) By adding 10 percent or 25 percent or the maximum allowable dollar amount, as the
6 case may be, to the assessed value of each class of property to which the penalty is applicable
7 and referencing the values so increased to footnotes or entries in the ~~remarks column or~~
8 comment field which read: "Includes __% penalty or the maximum allowable dollar amount
9 penalty added pursuant to Sec. _____, R & T Code," or words substantially to this effect.

10 (b) By inserting the amount to be added to the assessed value of each class of property
11 ~~below the assessed value~~ and identifying the penalty by an entry ~~on the same line but in~~
12 ~~another column or other columns~~ which reads: "Penalty added pursuant to Sec. _____, R & T
13 Code," or words substantially to this effect.

14 (c) By entering the amount to be added to the assessed value of each class of property in
15 another part of the roll, together with the name and address of the assessee, the tax rate area
16 code, the words "Penalty added pursuant to Sec. _____, R & T Code" or words substantially
17 to this effect, and a cross reference to the place on the roll at which the assessed values are
18 entered. When this manner of enrolling penalties is chosen, the assessed value entries shall be
19 cross-referenced to the penalty entries.

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22 *Authority:* Section 15606, Government Code.
23 *Reference:* Sections 505, 533, 602, 615, Revenue and Taxation Code.

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1 **Rule 262. INDEXING ASSESSMENTS OF ESCAPED PROPERTY.**

2 *Reference:* Sections 505, 532, 615, Revenue and Taxation Code.

3 ~~When an assessment is made of property which has escaped assessment a reference to the~~
4 ~~assessment shall be included in the alphabetical index of the roll. If the assessment is~~
5 ~~made after the roll has been delivered to the auditor, and writing the reference in its~~
6 ~~proper alphabetical order is not mechanically feasible, the reference may appear in a~~
7 ~~supplement to the index alphabetized at least to the first letter.~~

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9 *History:* — Adopted October 6, 1966, effective October 6, 1966.

1 **Rule 263. ROLL CORRECTIONS.**

2 (a) Any error or omission not involving the exercise of value judgment which results in an
3 incorrect entry or entries on the roll may be corrected after the roll is delivered to the auditor,
4 provided that the correction is made within four years after the making of the assessment that
5 is being corrected.

6 (1) If an error or omission not involving the exercise of value judgment is discovered as
7 the result of an audit of a taxpayer's books and records, that error or omission may be
8 corrected at any time prior to the expiration of six months after the completion of the
9 audit.

10 (b) Any error or omission involving the exercise of value judgment that arises solely from a
11 failure to reflect a decline in the taxable value of real property as required by paragraph (2) of
12 subdivision (a) of Revenue and Taxation Code section 51 shall be corrected within one year
13 after the making of the assessment that is being corrected.

14 (c) Any incorrect entry on the roll resulting from a defect of description or clerical error, as
15 determined by the assessor upon audit, made by the assessee in the property statement or in
16 other information or records which causes the assessor to assess taxable tangible property
17 which was not subject to assessment or to assess taxable tangible property at a substantially
18 higher value may be corrected under this rule. The correction shall be made after the roll is
19 delivered to the auditor within the time period for making escape assessments as provided in
20 Revenue and Taxation Code sections 532 and 532.1. The change to be made on the roll shall
21 be certified to the auditor by the assessor.

22 (d) If a correction will increase the amount of unpaid taxes, the assessor shall notify the
23 assessee of the procedure for obtaining review by the county board under Revenue and
24 Taxation Code section 1605 and the procedure for applying for cancellation under Revenue
25 and Taxation Code section 4986.

26 (e) If a correction will decrease the amount of unpaid taxes, the consent of the board of
27 supervisors is necessary to make the correction.

28 (f) Corrections authorized under this rule shall be made by the auditor upon delivery of the
29 relevant information by the assessor.

30 (g) The provisions of this rule do not apply to escape assessments caused by the assessee's
31 failure to report the information required by article 2 (commencing with section 441) of
32 Chapter 3 of Part 2 of the Revenue and Taxation Code, and roll corrections are not a
33 prerequisite for escape assessments or base year value corrections.

34 (h) If the roll of any taxing agency in the course of preparation is lost or destroyed because
35 of public calamity and is reconstructed from available data, at any time before the declaration
36 of default the assessor may correct any erroneous assessment. The assessor shall:

37 (1) Send certified notices of the correction to the tax collector, the auditor, and the
38 Controller.

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1 (2) Enter the date and nature of the correction with reference to the property on the roll to
2 which it relates.

3 (i) On receipt of satisfactory, verified, written evidence that taxes have been entered on the
4 secured roll as a lien on real property on which they are not legally a lien, the assessor shall
5 transmit the evidence and his or her cancellation to the auditor. On direction of the board of
6 supervisors, the auditor shall cancel the entry as a lien on that real property and reenter such
7 taxes as follows:

8 (1) If the assessee has real property sufficient, in the assessor's opinion, to secure the
9 payment of the taxes, as a lien on real property.

10 (2) Where there is not sufficient real property to secure the taxes on locally-assessed
11 property, the taxes shall be placed on the unsecured roll. In the case of state-assessed
12 property, the taxes shall be placed on the secured roll.

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15 Authority: Section 15606, Government Code.

16 Reference: Sections 4831, 4831.5, 4834, 4835, 4836, 4838, and 4840, Revenue and Taxation Code.

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1 **Rule 264. BASE YEAR VALUE CORRECTIONS.**

2 (a) Notwithstanding any other provision of the law, any error or omission in the
3 determination of a base year value pursuant to paragraph (2) of subdivision (a) of section
4 110.1 of the Revenue and Taxation Code, including the failure to establish that base year
5 value or the determination of a change in ownership, which does not involve the exercise of
6 an assessor's judgment as to value, including a clerical error, shall be corrected in any
7 assessment year in which the error or omission is discovered.

8 (1) The existence of a clerical error shall be proved by a preponderance of the
9 evidence, except that if the correction is made more than four years after July 1 of the
10 assessment year for which the base year value was first established the clerical error
11 shall be proved by clear and convincing evidence, including the papers in the assessor's
12 office.

13 (b) An error or an omission described in subsection (a) which involves the exercise of an
14 assessor's judgment as to value may be corrected only if it is placed on the current roll or roll
15 being prepared, or is otherwise corrected, within four years after July 1 of the assessment
16 year for which the base year value was first established. "The assessment year for which the
17 base year value was first established" means the assessment year commencing with the first
18 lien date next succeeding the date of the change in ownership or completion of new
19 construction giving rise to the new base year value. An error or an omission involving the
20 exercise of an assessor's judgment as to value shall not include errors or omissions resulting
21 from the taxpayer's fraud, concealment, misrepresentation, or failure to comply with any
22 provision of law for furnishing information required by sections 441, 470, 480, 480.1, and
23 480.2 of the Revenue and Taxation Code, or from clerical errors.

24 (c) If a correction authorized by subsection (a) or (b) reduces the base year value, the
25 assessor shall transmit the correction to the auditor by means of information noted on the roll
26 and appropriate cancellations or refunds of tax shall be granted in accordance with Division 1
27 of the Revenue and Taxation Code. If the correction increases the base year value, the
28 assessor shall transmit the information regarding the correction to the auditor by means of a
29 notation on the roll and appropriate escape assessments shall be imposed in accordance with
30 Division 1 of the Revenue and Taxation Code.

31 (d) For purposes of this rule:

32 (1) "Assessment year" means an assessment year as defined in Revenue and Taxation
33 Code section 118.

34 (2) "Clerical errors" means only those defects of a mechanical, mathematical, or clerical
35 nature, not involving judgment as to value, where it can be shown from papers in the
36 assessor's office or other evidence that the defect resulted in a base year value that was not
37 intended by the assessor at the time it was determined.

38 *Authority:* Section 15606, Government Code.

39 *Reference:* Sections 51.5, Revenue and Taxation Code.

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1 **Rule 265. BOARD ORDERED ROLL CHANGES.**

2 On the second Monday of each month the clerk of the board of equalization shall deliver the
3 statement of all changes made by the county board during the preceding calendar month to
4 the auditor with an affixed affidavit, subscribed by him or her, as follows:

5 "I, (clerk's name), swear that, as Clerk of the Board of Equalization of (county
6 name) County, I have kept correct minutes of all the acts of the board during
7 the month of (month/year) touching alterations in the assessment roll, that all
8 alterations agreed to or directed to be made have been included in the attached
9 statement and that no other alterations are included therein."

10 Upon receiving a statement of changes from the clerk, the auditor shall promptly correct the
11 roll to reflect the changes made by the county board.

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14 Authority: Section 15606, Government Code.

15 Reference: Sections 1614 and 1646.1, Revenue and Taxation Code.

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1 **Rule ~~266~~ 304. LOCATION OF LOCAL ROLL FOR INSPECTION.**

2 The local roll or a copy thereof shall be made available for inspection by all interested
3 parties during regular office hours of the officer having custody thereof. Copies may be
4 made available for inspection at other places for the convenience of the public.

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7 *Authority:* Section 15606, Government Code

8 *Reference:* Section 1602, Revenue and Taxation Code.