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March 2, 2001

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\_\_\_\_\_  
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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

The Board staff is currently updating and revising Property Tax Rules 252, 253, 254, 256, 261, 262 and 304, and is drafting several new rules related to Local Roll Procedures. On December 13, 2000, we asked interested parties to provide suggested revisions to and comments on the existing rules. Staff reviewed suggestions received and has prepared a preliminary draft of the revised and new rules. Staff has included county assessors, county tax collectors, county auditors, county counsels, and boards of supervisors on the project mailing list, as the scope of this project includes functions performed by those offices.

Enclosed is staff's preliminary draft of the revised local roll rules, as well as proposed new rules 255 and 255.5, which pertain to the supplemental assessment roll. Staff will meet with interested parties on March 20, 2001 to discuss the preliminary drafts. At that meeting, staff will also distribute an outline of an additional proposed new rule or rules on roll corrections and base year value corrections. To ensure the success of the project, we strongly encourage the above categories of participants to attend and to bring comments, suggestions, and modifications to the meeting. The meeting will be held from 9:30 a.m. – 12:00 p.m. in room 122, Board of Equalization, 450 N Street, Sacramento.

After the interested parties meeting on the preliminary draft, it is anticipated that the review/revision process will proceed as follows:

- Staff will prepare and distribute a second draft of the revised and proposed new rules in early-May 2001.
- Interested parties will then have an opportunity to provide staff with proposed alternative text to the draft rules. Material due to staff in mid-June 2001.
- Staff will then meet with interested parties in late-July 2001 to discuss proposed changes to the draft rules. The purpose of the meeting is to reach as much agreement as possible among interested parties regarding rule language.
- The Board's Property Tax Committee will hear discussion of any unresolved language issues at its September 12, 2001 meeting.

More specific dates will be provided when the second draft of the rules are distributed.

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

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March 2, 2001

This letter and all future letters regarding this project will be posted to the Board's Web site and can be accessed by way of the following links: (1) Forms & Publications, (2) Property Taxes, (3) Property Tax Committee Work Plans, (4) Property Tax Committee Work Plans 2001. If you have any questions or suggestions regarding the revision of these rules, please contact Mr. Lou Ambrose at (916) 445-5580, [lou.ambrose@boe.ca.gov](mailto:lou.ambrose@boe.ca.gov), Mr. Gordon Ferguson at (916) 322-3815, [gordon.ferguson@boe.ca.gov](mailto:gordon.ferguson@boe.ca.gov), or Ms. Kristine Cazadd at (916) 323-7713, [kristine.cazadd@boe.ca.gov](mailto:kristine.cazadd@boe.ca.gov).

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:lt  
Enclosures

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  
4 109.5; includes any preparation of the local roll by the assessor of each county by an  
5 electronic medium, such as computer software or computer/magnetic tape. In  
6 accordance with Revenue and Taxation Code Section 601 et seq., each local  
7 assessment roll shall contain, at least a minimum, the following information:

- 8 (1) The name of the county.
- 9 (2) Either the calendar year in which the roll is prepared or the fiscal year for which  
10 the taxes are levied
- 11 (3) An explanation of abbreviations and legends appearing on the roll.
- 12 (4) On the secured roll, the assessor’s The parcel number or other legal description of  
13 that identifies each parcel of taxable land, and each parcel for which an exemption  
14 is enrolled, and each taxable possessory interest in tax-exempt real estate to  
15 which the exemption authorized by Section 218 of the Revenue and Taxation  
16 Code has been applied. The assessment of the taxable possessory interest shall not  
17 be a lien on the tax-exempt real estate and that fact shall be noted on the secured  
18 roll.
- 19 (5) On the unsecured portion of the roll, ~~a description or designation~~ the assessor’s  
20 parcel number or other legal description of the location of each taxable possessory  
21 interest, improvement, and personal property ~~sufficient to identify the property,~~  
22 ~~such as the number of the parcel on which located.~~
- 23 (6) The name of the assessee, if known.

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

5 (8) The separately stated assessed values of all land, improvements, and personal  
6 property subject to taxation at general property tax rates (or payments in lieu of  
7 property tax computed by applying general property tax rates to fixed or variable  
8 “assessed values”), and the separately assessed values of any privately owned  
9 land, improvements, and personal property of a type exempt from taxation, but  
10 subject to ad valorem special assessments when within a district levying such  
11 assessments. If real property is situated within a resource conservation district that  
12 is levying a special assessment, the assessed value of ~~standing trees, timber, and~~  
13 mineral rights must be separated from the land value.

14 (9) The revenue district in which each piece of property assessed is situated.

15 (10) The penalties imposed upon such assessments, in the form required by Section  
16 261, Title 18 (Rule 261) of this code.

17 (11) The assessed value of any property that escaped assessment in a prior year,  
18 together with the notation required by Section 533 of the Revenue and Taxation  
19 Code.

20 (12) The exempt amount of any assessed values required by paragraph (a)(~~9~~10) to be  
21 enrolled, with identifying legends or distinctive positions for amounts allowed  
22 pursuant to any reimbursable exemption.

23 (13) The total net taxable value.

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

4 (15) On the secured roll, a cross-reference notation made pursuant to Section 2190.2  
5 that is adjacent to the assessment of any taxable land when a possessory interest in  
6 such land or an improvement thereon is separately assessed to another owner  
7 pursuant to Section 2188.2 of the Revenue and Taxation Code.

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

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

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

16

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

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(c) **Content of Extended Roll.** The extended assessment roll prepared by the county auditor shall contain, in addition to all of the contents required by ~~paragraph~~ subdivision (a) preceding, at least the following:

- (1) The address, if known, of the assessee.
- (2) The tax-rate area number for each group if assessments are grouped by tax-rate area, and for each assessment if assessments are not so grouped.
- (3) All tax rates and ad valorem special assessment extensions required by law.
- (4) The amount of tax to be paid on the property listed. The amounts due in installments shall be stated in a separate column and the columns shall be totalled. All rates applicable to any assessment may be combined into a single figure for purposes of computation and extension of the roll.
- (5) At the beginning of the roll, or at the beginning of each tax-rate area grouping on the roll, a list of all revenue districts levying taxes within each tax-rate area in the county.
- (6) An identification of each tax-~~sold~~defaulted property sold as such, with the date of sale.

(d) **Minimum Contents of Local Rolls not Machine-prepared.** The local roll of each county utilizing a roll that is not “machine-prepared” within the meaning of Revenue and Taxation Code Section 109.5 shall have the contents specified in subdivisions (a) and (c) of this ~~section~~regulation.

1 (1) The secured assessments shall be arranged in ascending parcel number order within  
2 tax-rate area groupings, with unparcelled properties at the end of each tax-rate area  
3 group if there are both parcelled and unparcelled properties in the tax-rate area.  
4

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

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

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

11 A. Secured roll prepared by the assessor.

12 B. Secured roll alphabetical index.

13 C. Unsecured roll prepared by the assessor.

14 D. Unsecured roll alphabetical index.

15 E. Notice of assessment.

16 F. Notice of supplemental assessment.

17 G. Notice of escape assessment.

18 H. Notice of proposed escape assessment.  
19

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

1 (d) Nothing in this regulation is meant to alter the intent of Section 109.6 of the Revenue  
2 and Taxation Code.

3 Authority cited: Section 15606, Government Code.

4 Reference: Sections 75.30, 75.31, 109, 109.5, 109.6, 533, 601, 602, 618, 1612, 1614,  
5 1646, 2152, 2188.2, 2190, 2190.2 and 2601, Revenue and Taxation Code.

1 **Rule 253. MACHINE-PREPARED ROLL; CONTROLS.**

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

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

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

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

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

21 (e) Nothing in this regulation is meant to alter the intent of Section 109.6 of the Revenue  
22 and Taxation Code.

1 *Authority:* Section 15606, Government Code.

2 *Reference:* Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, 2601, Revenue and

3 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  
5 of state-assessed properties shall be kept in a separate volume or volumes of the extended  
6 roll and the values shall be separately totaled. Prior to delivery of the extended roll to the  
7 tax collector the auditor shall affix to the volume or volumes of the extended roll  
8 containing state-assessed property an affidavit subscribed by him or her as follows:

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

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13 Nothing in this regulation is meant to alter the intent of Section 109.6 of the Revenue and  
14 Taxation Code.

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16 *Authority:* Section 15606, Government Code.

17 *Reference:* Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, 2601, Revenue and

18 Taxation Code.

1 **Rule 255.5. APPLICATION OF EXEMPTIONS TO SUPPLEMENTAL**  
2 **ASSESSMENTS.**

3  
4 (a) A supplemental assessment pursuant to Division 1, Part 0.5, Chapter 3.5 of the  
5 Revenue and Taxation Code shall not affect an exemption which had been granted the  
6 property for either the current roll or the roll being prepared.

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8 (b) Exemptions shall be applied to the amount of the supplemental assessment, provided  
9 that:

10 (1) the property is not receiving any other exemption on either the current roll or the  
11 roll being prepared except as provided for in subdivision (c),

12 (2) the assessee is eligible for the exemption, and

13 (3) in those instances in which the provisions of Division 1 of the Revenue and  
14 Taxation Code require the filing of claims for exemption, the assessee makes a  
15 claim for the exemption for the next succeeding lien date.

16  
17 (c) If the property received an exemption on the current roll or the roll being prepared  
18 and the assessee on the supplemental roll is eligible for an exemption and in those  
19 instances in which the provisions of Division 1 of the Revenue and Taxation Code  
20 require the filing of claims for exemption, the assessee makes a claim for the next  
21 succeeding lien date for an exemption of a greater amount, then the difference in the  
22 amount between the two exemptions shall be applied to the supplemental assessment.

1 (d) For purposes of this section, any claim for the homeowners' exemption, veterans'  
2 exemption, or disabled veterans' exemption previously filed by the owner of a  
3 dwelling, granted and in effect, constitutes the claim or claims for that exemption  
4 required in this section. In the event that no claim for the homeowners' exemption,  
5 veterans' exemption, or disabled veterans' exemption is in effect, a claim for any of  
6 those exemptions for a single supplemental assessment for a change in ownership or  
7 new construction occurring on or after June 1, up to and including December 31, shall  
8 apply to that assessment; a claim for any of those exemptions for the two  
9 supplemental assessments for a change in ownership or new construction occurring  
10 on or after January 1, up to and including May 31, one for the current fiscal year and  
11 one for the following fiscal year, shall apply to those assessments. In either case, if  
12 granted, the claim shall remain in effect until title to the property changes, the owner  
13 does not occupy the home as his or her principal place of residence on the lien date,  
14 or the property is otherwise ineligible pursuant to Section 205, 205.5, or 218 of the  
15 Revenue and Taxation Code.

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17 (e) A property shall be eligible for exemption from the supplemental assessment if the  
18 person claiming the exemption meets the qualifications for the exemption established  
19 by Part 0.5 of Division 1 of the Revenue and Taxation Code no later than 90 days  
20 after the date of the change in ownership or the completion of new construction.

21  
22 Authority cited: Section 15606, Government Code.

23 Reference: Sections 75.7, 75.20, 75.40, Revenue and Taxation Code.

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.

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

15  
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,  
18 computing the amount of taxes that would be due for a full year. If the tax rate for the  
19 "roll being prepared" is known, the rate may be used with respect to the fiscal year to  
20 which it applies, rather than the current year's tax rate as defined in Section 75.4. If  
21 the tax rate for the "roll being prepared" is not known, the current year's tax rate as  
22 defined in Section 75.4 shall be used. For property on the supplemental roll, the taxes  
23 due shall be computed in two equal installments.

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

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

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

(f) No supplemental assessment authorized by this regulation shall be valid, or have any force or effect, unless it is placed on the supplemental roll on or before the applicable date specified in paragraph (1), (2), or (3), as follows:

(1) The fourth July 1 following the July 1 of the assessment year in which either a statement reporting the change in ownership was filed pursuant to Section 480, 480.1, or 480.2, a preliminary change in ownership report was filed pursuant to Section

1 480.3, or the new construction was completed.

2 (2) The sixth July 1 following the July 1 of the assessment year in which either a  
3 statement reporting the change in ownership was filed pursuant to Section 480, 480.1,  
4 or 480.2, a preliminary change in ownership report was filed pursuant to Section  
5 480.3, or the new construction was completed, if the penalty provided for in Section  
6 504 is added to the assessment.

7 (3) The eighth July 1 following the July 1 of the assessment year in which the event  
8 giving rise to the supplemental assessment occurred, if the change in ownership or  
9 change in control was unrecorded and a change in ownership statement required by  
10 Section 480 or preliminary change in ownership report, as required by Section 480.3,  
11 was not timely filed.

12 (4) Notwithstanding paragraphs (1), (2), and (3), there shall be no limitations period  
13 on making a supplemental assessment, if the penalty provided for in Section 503 is  
14 added to the assessment.

15  
16 (g) For the purposes of this subdivision, "assessment year" means the period beginning  
17 annually as of 12:01 a.m. on the first day of January and ending immediately prior to  
18 the succeeding first day of January. No limitations period specified in paragraph (1)  
19 or (2) shall commence unless the filing or transmittal specified in the relevant  
20 paragraph has been completed.

21  
22 (h) If, before the expiration of the applicable period specified in subdivision (f) for  
23 making a supplemental assessment, the taxpayer and the assessor agree in writing to

1 extend the period for making a supplemental assessment, correction, or claim for  
2 refund, a supplemental assessment may be made at any time prior to the expiration of  
3 that extended period. The extended period may be further extended by successive  
4 written agreements entered into prior to the expiration of the most recent extension.

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7 Authority cited: Section 15606, Government Code.

8 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~~  
3 ~~of the Revenue and Taxation Code.~~

4 ~~*Authority:* Section 15606, Government Code.~~

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

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 or 504 of the  
3 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  
7 applicable and referencing the values so increased to footnotes or entries in the  
8 remarks column which read: “Includes \_\_% penalty or the maximum allowable  
9 dollar amount penalty added pursuant to Sec. \_\_\_\_\_, R & T Code,” or words  
10 substantially to this effect.

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

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

21 *Authority:* Section 15606, Government Code.

22 *Reference:* Sections 505, 533, 602, 615, Revenue and Taxation Code.

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

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

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

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10 *~~History:~~* Adopted October 6, 1966, effective October 6, 1966.

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1 **Rule 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. At the  
5 discretion of the assessor, the local roll or portions thereof may be made available for  
6 inspection over the Internet.

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8 *Authority:* Section 15606, Government Code

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