



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2007/027

June 5, 2007

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPOSED AMENDMENTS TO PROPERTY TAX RULES 101 AND 171

Enclosed are proposed amendments to Property Tax Rule 101, *Board-Prescribed Exemption Forms*, and Property Tax Rule 171, *Board-Prescribed Forms for Property Statements*. The primary focus of the proposed amendments is to reflect changes in the forms approval process for Board-prescribed forms used by county assessors. Board staff is currently working on a project to provide property tax Board-prescribed and Board-recommended forms in an electronic format using Adobe InDesign software. Additionally, the forms will be provided in a pdf fillable format to encourage counties to make the forms available on their websites for taxpayers to complete online. Board staff believes that the proposed amendments to Rules 101 and 171 will further streamline the process.

Interested parties are invited to provide comments and/or suggested alternative language for the rules by July 9, 2007. Comments or alternative language should be submitted to Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or faxed to 916-323-8765. If needed, an interested parties meeting will be scheduled after comments from interested parties have been reviewed. Tentatively, the proposed amendments will be scheduled for a Public Hearing in the fall.

If you have any questions regarding these Property Tax Rules, you may contact Ms. Kinkle at 916-322-2921.

Sincerely,

/s/Dean R. Kinnee for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosures

Rule 101. BOARD-PRESCRIBED EXEMPTION FORMS.

Authority Cited: Section 15606, Government Code.
Reference: Section 251, Revenue and Taxation Code.

(a) The procedure and forms prescribed by the board for claiming the exemptions named in Article 2, Chapter 1, Part 2, Division 1, of the Revenue and Taxation Code shall be employed by each assessor in the administration of the laws relating to such exemptions. Except as specifically authorized by the board with respect to heading, name and address of the property owner, location of the property, assessor's use columns, the sequence of questions, and the like, the assessor shall not change, add to, or delete the specific wording of the exemption form prescribed by the board, but ~~he~~ the assessor may otherwise arrange the content and alter the size and design of an exemption form to meet the needs of ~~his~~ office procedures and facilities.

(b) Annually, on or before December 1, the assessor shall notify the board, on a ~~check-list~~ checklist provided by the board, of those board-prescribed exemption claim forms, including instructions, which ~~he~~ the assessor:

(1) will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year; ~~these forms and instructions which he~~

(2) will produce by other means for use for that year; ~~and these for which he~~

(3) will have no need.

(c) When filing the ~~check-list~~ checklist, ~~he~~ the assessor shall submit to the board ~~in duplicate~~ (either in hard copy or electronically) for approval a ~~draft~~ copy of each form, including instructions, which ~~he~~ the assessor will produce by means other than reproduction of the prototypes. If a ~~draft copy~~ form does not conform with the specifications prescribed by the board, as required by ~~Section~~ section 251 of the Revenue and Taxation Code and this rule, the assessor shall be notified in writing of the variances. ~~He~~ The assessor shall submit a revised ~~draft~~ form within 30 days of the date of the notice. ~~Not later than February 10, annually, the assessor shall submit to the board a printed copy of each exemption form and its accompanying instructions.~~

History: Adopted January 3, 1967, effective January 4, 1967.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 7, 1973.

Rule 171. BOARD-PRESCRIBED FORMS FOR PROPERTY STATEMENTS.

Reference: Sections 441, 441.5, 452, 469, Revenue and Taxation Code.

(a) **CONTENT, ARRANGEMENT, AND APPROVAL OF PROPERTY STATEMENTS.** Except as specifically authorized by the board with respect to heading, name and address of the taxpayer, location of the property, assessor's use columns, and the like, the assessor shall not change, add to, or delete the specific wording of property statement forms or mineral production report forms prescribed by the board or change the sequence of the questions, but ~~he~~ the assessor may otherwise arrange the content and alter the size and design of a property statement or mineral production report form to meet the needs of ~~his~~ office procedures and facilities.

(b) Annually, on or before October 15, the assessor shall notify the board, on a ~~check list~~ checklist provided by the board, of those board-prescribed property statement and report forms, including instructions, which ~~he~~ the assessor:

(1) will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year; ~~these forms and instructions which he~~

(2) will produce by other means for use for that year; ~~and those for which he~~

(3) will have no need.

(c) When filing the ~~check list~~ checklist, ~~he~~ the assessor shall submit to the board in duplicate ~~(either in hard copy or electronically)~~ for approval a draft copy of each form, including instructions, which ~~he~~ the assessor will produce by means other than reproduction of the prototypes. If a ~~draft copy~~ form does not conform with the specifications prescribed by the board, as required by ~~Section~~ section 452 of the Revenue and Taxation Code, ~~Section~~ section 15606 of the Government Code, and this rule, the assessor shall be notified in writing of the variances. ~~He~~ The assessor shall submit a revised draft form within 30 days of the date of the notice. ~~Not later than February 10, annually, the assessor shall submit to the board a printed copy of each property statement and mineral production report form and its accompanying instructions.~~

~~(b)~~ (d) **ATTACHMENTS TO PROPERTY STATEMENTS.** The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. However, such instructions shall include requirements that at least one copy of the property statement as printed by the assessor must be executed and contain appropriate references to the data on the attachment, and that all information required by the property statement must be furnished on the property statement or the attachments.

~~(c)~~ (e) **TIME FOR FILING MINERAL PRODUCTION REPORTS.** The assessor shall not require the filing of mineral production reports prior to April following the calendar year for which the report is prepared.

~~(d)~~ (f) **ASSESSOR TO FURNISH PROPERTY STATEMENTS.** The pertinent property statement form and instructions shall be furnished by the assessor to every person required by law or requested by the assessor to file a property statement, and the pertinent report form shall be furnished by ~~him~~ the assessor to every person requested to file a mineral production report. ~~If a person had business personal property and fixtures subject to general property tax at a given location in the previous year whose assessment was based on a full cash value amounting to~~

~~\$200,000 or more and is not required to report such property on another of the board-prescribed forms, the assessor shall employ the long form of business property statement for any such person who is required to file a statement. If a person had personal property subject to general property tax at a given location in the previous year whose assessment was based on a full cash value of less than \$200,000 and is not required to report such property on another of the board-prescribed forms, the assessor may employ either the long or the short form of business property statement for any such person who is required to file a statement. If a person had personal property subject to general property tax, whether business property or not, whose assessment at a given location in the previous year was based on full cash value of less than \$10,000 and is not required to report his property on another of the board-prescribed forms, the assessor may employ either the long or the short form of the business property statement or the miscellaneous property statement for any such person who is required to file a statement.~~

History: Adopted October 4, 1967, effective November 4, 1967.
 Amended October 8, 1968, effective October 10, 1968.
 Amended September 12, 1969, effective October 18, 1969.
 Amended July 31, 1973, effective September 6, 1973.
 Amended December 9, 1981, effective April 3, 1982.
 Amended June 21, 1983, effective October 29, 1983.