

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 2. Assessment
Article 6. Local Roll

Rule 252. CONTENT OF ASSESSMENT ROLL.

Authority Cited: Section 15606, Government Code.

Reference: Sections 75.30, 75.31, 109, 109.5, 109.6, 601, 602, 618, 619, 1612, 1614, 1646, 2152, 2188.2, 2190, 2190.2, and 2601, Revenue and Taxation Code.

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

- (1) The name of the county.
- (2) Either the calendar year in which the roll is prepared or the fiscal year for which the taxes are levied.
- (3) An explanation of abbreviations and legends appearing on the roll.
- (4) On the secured roll, the assessor's parcel number or other legal description that identifies each parcel of taxable land, each parcel for which an exemption is enrolled, and each taxable possessory interest in tax-exempt real estate to which the exemption authorized by Section 218 of the Revenue and Taxation Code has been applied. The assessment of the taxable possessory interest shall not be a lien on the tax-exempt real estate and that fact shall be noted on the secured roll.
- (5) On the unsecured portion of the roll, the assessor's parcel number or other legal description that sufficiently identifies the location of each taxable possessory interest, improvement, or personal property.
- (6) The name of the assessee, if known.
- (7) The latest mailing address (not an e-mail address) of the assessee contained in the assessor's records.
- (8) The separately stated assessed values of all land, improvements, and personal property subject to taxation at general property tax rates (or payments in lieu of property tax computed by applying general property tax rates to fixed or variable "assessed values"), and the separately assessed values of any privately owned land, improvements, and personal property of a type that is exempt from taxation, but is subject to ad valorem special assessments when within a district levying such assessments. If real property is situated within a resource conservation district that is levying a special assessment, the assessed value of mineral rights must be separated from the land value.
- (9) The tax rate area in which each piece of property assessed is situated.
- (10) The penalties imposed upon such assessments, in the form required by section 261, Title 18 (Rule 261) of this code.
- (11) The assessed value of any property that escaped assessment in a prior year, together with the notation required by section 533 of the Revenue and Taxation Code.
- (12) The exempt amount of any assessed values required by paragraph (a)(8) to be enrolled, with identifying legends or distinctive positions for amounts allowed pursuant to any reimbursable exemption.
- (13) The total net taxable value.

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

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

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

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

(18) Any other items required by the State Board of Equalization for the purpose of identification and valuation of all locally assessed property and the collection of property taxes thereon.

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

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

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

(2) The revenue district for each group if assessments are grouped by revenue district, 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 separately and shall be totaled. 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-defaulted property sold, with the date of sale.

(d) Minimum Contents of Local Rolls Not "Machine-Prepared."

(1) 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 subsections (a) and (c) of this rule.

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

(e) Approval of Roll Forms.

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

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

- (A) Secured roll prepared by the assessor.
- (B) Secured roll alphabetical index.
- (C) Unsecured roll prepared by the assessor.
- (D) Unsecured roll alphabetical index.
- (E) Notice of assessment.
- (F) Notice of supplemental assessment.
- (G) Notice of escape assessment.
- (H) Notice of proposed escape assessment.

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

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

History: Adopted September 1, 1967, effective October 7, 1967.

Amended November 20, 1968, effective November 21, 1968.

Amended July 8, 1971, effective August 19, 1971.

Amended July 31, 1973, effective September 6, 1973.

Amended February 5, 1975, effective March 20, 1975.

Amended September 11, 1985, effective December 15, 1985.

Amended March 27, 2002, effective July 11, 2002. Amended rule to update assessment roll procedures and to conform the contents to the items required by statute. Additionally, the amendments provide appropriate guidance consistent with current processing and record-keeping technology.