

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 265. BOARD ORDERED ROLL CHANGES.

Authority Cited: Section 15606, Government Code.

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

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

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

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

History: Adopted March 27, 2002. effective July 11, 2002. The adoption of the rule implements the Revenue and Taxation Code requirement that the clerk of the assessment appeals board or county board of equalization transmit roll changes made by the county board.