STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 323-7713

September 24, 1990

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Second District, Los Angeles

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Third District, San Diego

PAUL CARPENTER
Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

CINDY RAMBO
Executive Director

90/64

TO COUNTY ASSESSORS, COUNTY COUNSELS
AND OTHER INTERESTED PARTIES:

RULE 904
UNITARY AND NONUNITARY PROPERTY VALUE
DETERMINATIONS AND PETITIONS FOR REASSESSMENT

Following a scheduled public hearing on April 30, 1990, the State Board of Equalization adopted amendments to Property Tax Rule 904, Unitary and Nonunitary Property Value Determinations and Petitions for Reassessment. The rule as amended became effective July 21, 1990.

Enclosed for your information is a final printed copy of the rule.

If you have any questions regarding the content of this rule, please contact Mr. Robert Keeling, (916) 323-7713. If you wish extra copies of this rule, please write to State Board of Equalization, Document Design and Control Unit, P.O. Box 942879, Sacramento, CA 94279-0001.

Sincerely,

Cindy Rambo
Executive Director

CR:md
Enclosures
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State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 9. State Assessees

Rule 904. UNITARY AND NONUNITARY PROPERTY VALUE DETERMINATIONS AND PETITIONS FOR REASSESSMENT.

Reference: Sections 721, 731, 732, 746, 749, 756, Revenue and Taxation Code.

(a) As soon as practical, the staff shall transmit unitary-value recommendations to the Board. Following this, but not later than May 31 each year, the Board will make and publicly announce individual value determinations. The Chief of the Valuation Division shall notify the state assessees of the values determined by the Board and the fact that they have 20 days from the date of the mailing of the notice to file their declaration of intent to petition for reassessment. The notice will also inform each assessee that if a declaration of intent is timely filed, the assessee has 30 days from the deadline for filing a declaration of intent to file a petition for reassessment. The notice shall be accompanied by a copy of an appraisal data sheet containing the staff value indicators and value recommendation to the Board.

(b) As soon as practical on or before the last day of June, the Chief of the Valuation Division shall notify the state assessees of the values of nonunitary property. This notice shall inform the assessees that they each have 20 days from the date of the mailing of their individual notice to file a declaration of intent to petition for reassessment. The notice will also inform each assessee that if a declaration of intent is timely filed, the assessee has 30 days from the deadline for filing a declaration of intent to file a petition for reassessment.

(c) On or before the last day of June the Chief of the Valuation Division shall transmit notices of allocated assessed unitary values to each assessee. This notice will inform each assessee that it has 10 days from the date of the mailing of the notice to petition the Board for reallocation of unitary values and that said petitions will be set for hearing and decisions rendered no later than July 31.

History: Adopted January 7, 1976, effective February 8, 1976.
Amended June 29, 1978, effective August 6, 1978.
Amended July 27, 1982, effective February 10, 1983.
Amended April 30, 1990, effective July 21, 1990.