



**STATE BOARD OF EQUALIZATION**

2020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

GEORGE R. REILLY  
First District, San Francisco

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Second District, San Diego

WILLIAM M. BENNETT  
Third District, San Rafael

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

916/445-6479

July 18, 1978

78/121

TO STATE ASSESSEES, COUNTY ASSESSORS, COUNTY  
COUNSELS, AND OTHER INTERESTED PARTIES:

PROPERTY TAX RULES 904 and 905

Following a scheduled public hearing on June 29, 1978, the Board of Equalization adopted amendments to Property Tax Rule 904, Unitary Property Value Determinations and Petitions for Reassessment, and 905, Hearing on Petitions.

Attached for your information is a copy of the varityped rules.

Sincerely,

Janice Masterton  
Calendar Clerk

JM/k  
Enclosure

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES AND REGULATIONS

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 9. State Assesseees

References Section 826, Division 1, Part 2, Chapter 4, Article 1, Revenue and Taxation Code  
Section 15620, Government Code

**Rule No. 901. (Cal. Adm. Code) Property Statement**

The property statement pertaining to state-assessed property provided for in section 826 of the Revenue and Taxation Code shall be filed with the board between the lien date and 5 p.m. on April 1; provided that, on a showing of good cause and pursuant to a request made prior to April 1, the due date may be extended by the board for a period not exceeding 30 days.

History: Adopted October 8, 1968, effective November 9, 1968

**Rule No. 902. (Cal. Adm. Code) Unitary Property Value Indicators and Staff Discussions.**

Each year the Valuation Division shall make capitalization rate studies and develop value indicators applicable to the unitary property of each state assessee. A copy of the appropriate capitalization rate study and a summary of the calculations of the value indicators shall be provided by the Chief, Valuation Division, to the affected assessee on request. The assessee shall be informed that the staff will be available to discuss the data supplied.

History: Adopted January 7, 1976, effective February 8, 1976

**Rule No. 903. (Cal. Adm. Code) Discussion with Board of Unitary Property Value Indicators.**

State assesseees will, at the discretion of the Board, be afforded an opportunity to discuss the value of their unitary property at a public meeting. The discussion may relate to any information bearing on the value of the property as well as the staff-calculated value indicators. For the purposes of this discussion, the staff will not be required to provide value recommendations.

History: Adopted January 7, 1976, effective February 8, 1976

**Rule No. 904. (Cal. Adm. Code) Unitary Property Value Determinations and Petitions for Reassessment.**

As soon as practical following the public meeting provided for in section 903, or as soon as valuation data is available, the staff shall transmit unitary-value recommendations to the Board. Following this, but no later than May 31 each year, the Board will make and publicly announce individual value determinations. The Chief of the Valuation Division will notify the state assessesees of the values determined by the Board and the fact that they have 10 days from the date of the mailing of the notice to petition the Board 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.

History: Adopted January 7, 1976, effective February 8, 1976  
Amended June 29, 1978, effective August 6, 1978.

**Rule No. 905. (Cal. Adm. Code) Hearing on Petitions.**

The Board shall hear petitions for reassessment of unitary values during May and June and render its decisions on individual petitions no later than June 30 each year.

On or before July 31 the Board shall transmit notices of allocated assessed unitary values and assessed values of nonunitary property to each assessee. This notice will inform assessees that they have 10 days from the date of the mailing of the notice to petition the Board for reallocation of unitary values and for reassessment of nonunitary property and that said petitions will be set for hearing and decisions rendered no later than August 19 each year.

History. Adopted January 7, 1976, effective February 8, 1976  
Amended June 29, 1978, effective August 6, 1978.

**Rule No. 906. (Cal. Adm. Code) Board Schedule.**

No later than November 30 each year the Executive Secretary shall provide to the Board a proposed schedule of dates that will govern the actions to be taken pursuant to sections 902 through 905 for the following calendar year. On Board approval, but no later than January 30 next following, the Executive Secretary shall inform all state assessees of the schedule adopted by the Board.

History Adopted January 7, 1976, effective February 8, 1976.