



**STATE BOARD OF EQUALIZATION**

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June 17, 1994

BURTON W. OLIVER  
Executive Director

94/38

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
COUNTY ASSESSMENT APPEALS BOARDS,  
AND OTHER INTERESTED PARTIES:

**PROPERTY TAX RULE 172  
EXECUTION OF PROPERTY STATEMENTS AND  
MINERAL PRODUCTION REPORTS**

Following a scheduled public hearing on March 3, 1994, the State Board of Equalization amended Property Tax Rule 172, Execution of Property Statements and Mineral Production Reports. The rule as amended is effective June 10, 1994.

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

If you have any questions regarding the content of this regulation, please contact Ms. Luma Serrano, (916) 324-2579. If you wish extra copies of this rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

Burton W. Oliver  
Executive Director

BWO:ms  
Enclosures

State of California  
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax  
Subchapter 2. Assessment  
Article 4. Information from Taxpayers and Audits

**Rule 172. EXECUTION OF PROPERTY STATEMENTS AND MINERAL PRODUCTION REPORTS.**

*Reference:* Sections 441, 452, 463, Revenue and Taxation Code.

(a) Property statements and mineral production report forms prescribed by the board and filed with the assessor or the board shall be signed by the assessee, a partner, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee shall be filed with the assessor. For purposes of this section, "enrolled agent" means any person who is authorized, as of the date the statement or report is signed, to practice before the Internal Revenue Service as an enrolled agent. The assessor may at any time require a person who signs a property statement and who is required by this section to have written authorization to provide proof of his authorization.

(b) In the case of a corporate assessee, the property statement and mineral production report shall be signed by an officer or by an employee or agent whom the board of directors has designated in writing (other than those excepted in (a) above), by name or by title, to sign such statements on behalf of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. A record of the written authorization or the appointment and designation required by this subsection shall be retained by the assessee for a period of six years from the date of its execution.

(c) Property statements and mineral production reports, regardless of where executed, shall be declared to be true and correct and be signed under the penalty of perjury. Property statements and mineral production reports signed by an agent or other representative of the assessee shall include a declaration signed under the penalty of perjury which shall specify that the person signing is authorized to sign on behalf of the assessee.

(d) Neither the assessor nor the board shall knowingly accept any signed property statement or mineral production report that is not executed in accordance with the requirements of this section.

(e) A property statement or a mineral production report that is unsigned does not constitute a valid filing. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file shall be applicable to unsigned property statements.

*History:* Adopted February 8, 1968, effective March 14, 1968.  
Amended January 23, 1970, effective February 22, 1970.  
Amended January 6, 1971, effective February 18, 1971.  
Amended December 15, 1971, effective January 19, 1972.  
Amended May 11, 1994, effective June 10, 1994.