#### STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION PROPERTY TAXES DEPARTMENT D N STREET, MIC: 63, SACRAMENTO, CALIFORNIA (120 BOX 942879, SACRAMENTO, CALIFORNIA 94279-0063) TELEPHONE (916) 445-1517 FAX (916) 323-8765



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> E. L. SORENSEN, JR. Executive Director No. 98/73

### TO COUNTY ASSESSORS AND INTERESTED PARTIES:

### REVIEW OF LOCAL EQUALIZATION REGULATIONS, PROPERTY TAX RULES 301 THROUGH 326

Staff of the Board's Property Taxes Department and Legal Division plan to initiate a review of the local equalization regulations, Property Tax Rules 301 through 326, during the upcoming year. After the review process, any of the rules proposed for revision will be scheduled for consideration by the Board at the October 1999 Property Tax Committee meeting.

In order to make this review/revision process comprehensive, we are seeking suggested revisions and comments from all interested parties. The project will include several stages. Enclosed is a schedule showing the various stages and key dates for this project. Staff has developed the schedule to provide ample time for interested parties to participate in the process. In order to meet the projected completion date for this project, the deadlines indicated for each stage of the process are firm and must be met. Staff will not be able to consider suggestions received after the indicated deadlines.

Also enclosed is a form illustrating the format in which proposed revisions should be submitted. The format is based on the information that staff must provide to management for all rule revision proposals.

Please note that all proposed revisions to the local equalization regulations must be submitted to staff no later than March 1, 1999. This letter and all future letters to interested parties regarding this project will be posted to the Board's Web site (www.boe.ca.gov). We look forward to working with you on the project. If you have any questions, please contact either Dean Kinnee at (916) 322-3822 or Sherrie Kinkle at (916) 322-2921.

Sincerely,

Jelusur raic

Richard C. Johnson Deputy Director Property Taxes Department

RCJ:rfs Enclosures

### December 30, 1998

## LOCAL EQUALIZATION PROPERTY TAX RULES RULES 301 - 326

## **KEY PROJECT DATES**

| March 1, 1999 | Last day for interested parties to submit proposed rule changes.                              |  |  |
|---------------|---|--|--|
| May 21        | Interested Parties Letter transmitting draft rules to interested parties.                     |  |  |
| July 2        | Last day to submit comments on draft rules.   |  |  |
| July 19       | Interested Parties Letter transmitting agenda matrix for upcoming interested parties meeting. |  |  |
| August 5-6    | Interested parties meeting in Sacramento.   |  |  |
| September 14  | Last day for interested parties to provide staff with issues.                                 |  |  |
| October 5     | Property Tax Committee Meeting.   |  |  |
| October 7     | Board authorizes publication of proposed rules.   |  |  |
| October 14    | Material to Board Proceedings Division to begin formal rule-making process.                   |  |  |
| January 2000  | Public hearing on proposed rules.   |  |  |
| April         | Projected effective date for rules.   |  |  |

# **REQUEST TO AMEND PROPERTY TAX RULE**

### 1. PROPERTY TAX RULE PROPOSED FOR AMENDMENT:

### 2. AMENDMENT IS PROPOSED BY:

| Name:             |        |      | Title:          |
|-------------------|--------|------|-----------------|
| Name of Business: |        |      | Telephone:      |
| Street:           |        |      | Fax:            |
| City:             | State: | Zip: | E-mail Address: |

3. **PROPOSED AMENDMENT (Attach strikeout and underscore version if appropriate):** 

### 4. JUSTIFICATION FOR PROPOSED AMENDMENT:

5. PROS OF PROPOSED AMENDMENT:

### 6. CONS OF PROPOSED AMENDMENT:

7. COMMENTS: