



STATE BOARD OF EQUALIZATION  
PROPERTY TAXES DEPARTMENT  
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December 13, 2000

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KATHLEEN CONNELL  
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JAMES E. SPEED  
Executive Director  
No. 2000/081

TO COUNTY ASSESSORS, COUNTY TAX COLLECTORS, COUNTY AUDITORS,  
COUNTY COUNSELS, BOARDS OF SUPERVISORS AND INTERESTED PARTIES:

REVISION OF LOCAL ROLL RULES  
PROPERTY TAX RULES 252, 253, 254, 256, 261, 262, and 304

Board staff is beginning a project to review, update, and revise Property Tax rules 252, 253, 254, 256, 261, and 262 of Title 18 of the California Code of Regulations, Subchapter 2, Local Roll, and rule 304 of Subchapter 3, Local Equalization. In order to make this review/revision process comprehensive, we are seeking suggested revisions and comments from all interested parties. Staff has included county assessors, county tax collectors, county auditors, county counsels, and boards of supervisors on the project mailing list, as the scope of this project includes functions performed by those offices.

It is anticipated that the review/revision process will proceed as follows:

- Interested parties are given an opportunity to submit suggestions for revisions to the existing rules at the outset of the project. Suggestions are due to staff by January 16, 2001.
- Staff will prepare and distribute a preliminary draft of the revised rules in early-March 2001.
- Staff will meet with interested parties on March 20, 2001 to discuss suggested changes to the preliminary draft (9:30 a.m – 12:00 p.m in room 122, 450 N Street Sacramento)
- Staff will then prepare and distribute a draft of the revised rules in early-May 2001.
- Interested parties will have an opportunity to provide staff with proposed alternative text to the draft rules. Material due to staff in mid-June 2001.
- Staff will then meet with interested parties in late-July 2001 to discuss proposed changes to the draft rules. The purpose of the meeting is to reach as much agreement as possible among interested parties regarding rule language.
- The Board's Property Tax Committee will hear discussion of any unresolved language issues at its September 12, 2001 meeting.

More specific dates will be provided when the draft rules are distributed.

TO COUNTY ASSESSORS,  
COUNTY TAX COLLECTORS,  
COUNTY AUDITORS,  
COUNTY COUNSELS,  
BOARDS OF SUPERVISORS AND  
INTERESTED PARTIES

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This letter and all future letters regarding this project will be posted to the Board's Web site under Property Tax Committee Work Plans ([www.boe.ca.gov/proptax.htm](http://www.boe.ca.gov/proptax.htm)). The rules may be viewed on the web site at [boe.dgs.ca.gov/ptlg.html](http://boe.dgs.ca.gov/ptlg.html). If you have any questions or suggestions regarding the revision of these rules, please contact Mr. Gordon Ferguson at (916) 322-3815, [gordon.ferguson@boe.ca.gov](mailto:gordon.ferguson@boe.ca.gov), Mr. Lou Ambrose at (916) 445-5580, [lou.ambrose@boe.ca.gov](mailto:lou.ambrose@boe.ca.gov), or Ms. Kristine Cazadd at (916) 323-7713, [kristine.cazadd@boe.ca.gov](mailto:kristine.cazadd@boe.ca.gov).

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:gf