



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2021/068

December 30, 2021

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS:

MULTIJURISDICTIONAL ASSESSMENT APPEALS BOARD

Effective January 1, 2022, Senate Bill [825](#) (Stats. 2021, ch. 433) amends, among other things, Revenue and Taxation Code (RTC) section 1752.2 as it relates to procedures for multijurisdictional assessment appeals boards.

Section 16 of article XIII of the California Constitution allows the boards of supervisors of two or more counties to jointly create one or more assessment appeals boards to constitute a local board of equalization for participating counties and authorizes those participating counties to adopt rules of notice and procedures as may be required to facilitate their work and to insure uniformity in the processing and decision of property tax appeals. In 2017, the Legislature created a process for counties to create multicounty assessment appeals boards. RTC section 1752.2 required the multijurisdictional assessment appeals board to comply with certain statutory provisions governing equalization proceedings before an assessment appeals board and authorized the participating counties to adopt a set of rules and regulations for the multijurisdictional assessment appeals board. RTC section 1752.2 also provided that if the counties participating in a multicounty assessment appeals board do not adopt a set of rules and regulations, only then is the appeals board required to operate under the Property Tax Rules of the State Board of Equalization as they were in place on January 1, 2017.

Conforming to the authority contained in section 16 of article XIII of the California Constitution, Senate Bill 825 instead authorizes the participating counties to adopt a set of rules of notice and procedures for the multijurisdictional assessment appeals board, as may be required to facilitate their work and to ensure uniformity in the processing and decision of property tax appeals. This ensures the same statutes and Property Tax Rules apply to multijurisdictional assessment appeals boards as those that apply to county boards of supervisors sitting as a local board of equalization and locally appointed assessment appeals boards.

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS

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A copy of amended RTC section 1752.2, with the changes noted in ~~strikeout~~/*italic* format is enclosed. If you have any questions regarding the changes to these provisions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:cb
Enclosure

Section 1752.2 of the Revenue and Taxation Code is amended to read:

The participating counties may adopt a set of rules *of notice and regulations procedures* for the multijurisdictional assessment appeals board. ~~If the participating counties do not adopt a set of rules and regulations, the board shall operate pursuant to Article 1 (commencing with Section 301) of Chapter 3 of Division 1 of Title 18 of the California Code of Regulations, as those provisions read on January 1, 2017.~~ *board, as may be required to facilitate their work and to ensure uniformity in the processing and decision of equalization petitions.*