

**State Board of Equalization
2020 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING
STATUTES ENACTED DURING THE YEAR 2019**

Subject:

Property Tax Valuation of Certificated Aircraft

California Code of Regulations Title and Sections Affected:

Title 18, Section 202, *Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators* [emergency amendments effective January 1, 2020]

Statute(s) Being Implemented:

Revenue & Taxation Code § 1152, 1153, 1153.5, 1157 (amended by SB 791, Stats. 2019, ch. 333)

Responsible Agency Unit:

Board Proceedings Division

Contact Person and Phone Number:

Lawrence Lin, 1-916-322-1982

Projected Notice Publication Date:

July 24, 2020

Projected Public Hearing Date:

September 22, 2020

Projected Adoption by Your Agency Date:

September 22, 2020

Projected To OAL for Review Date:

October 6, 2020

**Board of Equalization
2020 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING
STATUTES ENACTED PRIOR TO THE YEAR 2019**

Subject:

Property Tax Audit Selection

California Code of Regulations Title and Sections Affected:

Title 18, Section 192, *Audit Selection*

Statute(s) Being Implemented:

Revenue & Taxation Code § 214, § 259.15 (amended by Senate Bill 1115, Stats. 2018, ch. 756)

Responsible Agency Unit:

Board Proceedings Division

Contact Person and Phone Number:

Lawrence Lin, 1-916-322-1982

Projected Notice Publication Date:

September 25, 2020

Projected Public Hearing Date:

December 16, 2020

Projected Adoption by Your Agency Date:

December 16, 2020

Projected To OAL for Review Date:

December 31, 2020

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2019

Subject:

Property Tax: Base Year Value Transfer for Property Taken by Governmental Action

California Code of Regulations Title and Sections Affected:

Rule 462.500, *Change in Ownership of Real Property Acquired to Replace Property Taken by Governmental Action or Eminent Domain Proceedings*

Statute(s) Being Implemented:

Revenue and Taxation Code § 68 (amended by Senate Bill 803, Stats. 2015, ch. 454)

Responsible Agency Unit:

Board Proceedings Division

Contact Person and Phone Number:

Lawrence Lin, 1-916-322-1982

Projected Notice Publication Date:

September 25, 2020

Projected Public Hearing Date:

December 16, 2020

Projected Adoption by Your Agency Date:

December 16, 2020

Projected To OAL for Review Date:

December 31, 2020

Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:

Rule 192: We anticipate reviewing Rule 192 this spring and, if necessary, begin the rulemaking process this fall.

Rules 370 and 370.5: In process

Rule 462.180: On hold

Rule 462.500: Will begin rulemaking process this spring