

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 2. Assessment
Article 1. Prescription of Forms

Rule 101. Board-Prescribed Exemption Forms.

Authority: Section 15606, Government Code.

Reference: Sections 251, 253.5 and 254, Revenue and Taxation Code.

(a) CONTENT AND ARRANGEMENT OF BOARD-PREScribed EXEMPTION FORMS. A county assessor shall use board-prescribed exemption forms in the administration of the specific exemptions to which the forms relate. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the exemption forms prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed exemption form. An assessor may designate an area on a board-prescribed exemption form as for assessor's use only and may delete, edit, or move an area on a board-prescribed exemption form that is designated for assessor's use only. Subject to board approval, an assessor may also:

- (1) Alter the size of a board-prescribed exemption form to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on a board-prescribed exemption form; and
- (3) Change the orientation of a board-prescribed exemption form, for example, from portrait layout to landscape layout.

(b) CHECKLIST FOR BOARD-PREScribed EXEMPTION FORMS. Annually, on or before September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed exemption claim forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; or
- (3) Will have no need.

(c) APPROVAL OF BOARD-PREScribed FORMS. When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each board-prescribed exemption form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a form does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised exemption form within 30 days of the date of the notice.

(d) COUNTY-DEVELOPED PROPERTY TAX FORMS. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

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(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax exemption form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

(e) FORMS POSTED ON THE INTERNET. Counties are encouraged to make exemption forms available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

History: Adopted January 3, 1967, effective January 4, 1967.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 6, 1973.
Amended November 15, 2007, effective February 22, 2008.
Amended January 30, 2013, effective April 1, 2013.