

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 2. Assessment
Article 1. Prescription of Forms

Rule 101. BOARD-PRESCRIBED EXEMPTION FORMS.

Authority Cited: Section 15606, Government Code.

Reference: Section 251, Revenue and Taxation Code.

(a) The procedure and forms prescribed by the board for claiming the exemptions named in Article 2, Chapter 1, Part 2, Division 1, of the Revenue and Taxation Code shall be employed by each assessor in the administration of the laws relating to such exemptions. Except as specifically authorized by the board with respect to heading, name and address of the property owner, location of the property, assessor's use columns, the sequence of questions, and the like, the assessor shall not change, add to, or delete the specific wording of the exemption form prescribed by the board, but the assessor may otherwise arrange the content and alter the size and design of an exemption form to meet the needs of office procedures and facilities.

(b) Annually, on or before December 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;

(2) will produce by other means for use for that year; and

(3) will have no need.

(c) When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each form, including instructions, which the assessor will produce by means other than reproduction of the prototypes. If a form does not conform with the specifications prescribed by the board, as required by section 251 of the Revenue and Taxation Code and this rule, the assessor shall be notified in writing of the variances. The assessor shall submit a revised form within 30 days of the date of the notice.

History: Adopted January 3, 1967, effective January 4, 1967.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 7, 1973.
Amended November 15, 2007, effective February 22, 2008.