

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 2. Assessment
Article 4. Information from Taxpayers and Audits

Rule 171. BOARD-PRESCRIBED FORMS FOR PROPERTY STATEMENTS.

Authority Cited: Section 15606, Government Code.

Reference: Sections 441, 441.5, 452, 469, Revenue and Taxation Code.

(a) CONTENT, ARRANGEMENT, AND APPROVAL OF PROPERTY STATEMENTS. Except as specifically authorized by the board with respect to heading, name and address of the taxpayer, location of the property, assessor's use columns, and the like, the assessor shall not change, add to, or delete the specific wording of property statement forms or mineral production report forms prescribed by the board or change the sequence of the questions, but the assessor may otherwise arrange the content and alter the size and design of a property statement or mineral production report form to meet the needs of office procedures and facilities.

(b) Annually, on or before October 15, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed property statement and report 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 452 of the Revenue and Taxation Code, section 15606 of the Government 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.

(d) ATTACHMENTS TO PROPERTY STATEMENTS. The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. However, such instructions shall include requirements that at least one copy of the property statement as printed by the assessor must be executed and contain appropriate references to the data on the attachment, and that all information required by the property statement must be furnished on the property statement or the attachments.

(e) TIME FOR FILING MINERAL PRODUCTION REPORTS. The assessor shall not require the filing of mineral production reports prior to April following the calendar year for which the report is prepared.

(f) ASSESSOR TO FURNISH PROPERTY STATEMENTS. The pertinent property statement form and instructions shall be furnished by the assessor to every person required by law or requested by the assessor to file a property statement, and the pertinent report form shall be furnished by the assessor to every person requested to file a mineral production report.

History: Adopted October 4, 1967, effective November 4, 1967.
Amended October 8, 1968, effective October 10, 1968.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 6, 1973.
Amended December 9, 1981, effective April 3, 1982.
Amended June 21, 1983, effective October 29, 1983.
Amended November 15, 2007, effective February 22, 2008.