

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 172. EXECUTION OF PROPERTY STATEMENTS AND MINERAL PRODUCTION REPORTS.

Reference: Sections 441, 452, 463, Revenue and Taxation Code.

(a) Property statements and mineral production report forms prescribed by the board and filed with the assessor or the board shall be signed by the assessee, a partner, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee shall be filed with the assessor. For purposes of this section, "enrolled agent" means any person who is authorized, as of the date the statement or report is signed, to practice before the Internal Revenue Service as an enrolled agent. The assessor may at any time require a person who signs a property statement and who is required by this section to have written authorization to provide proof of his authorization.

(b) In the case of a corporate assessee, the property statement and mineral production report shall be signed by an officer or by an employee or agent whom the board of directors has designated in writing (other than those excepted in (a) above), by name or by title, to sign such statements on behalf of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. A record of the written authorization or the appointment and designation required by this subsection shall be retained by the assessee for a period of six years from the date of its execution.

(c) Property statements and mineral production reports, regardless of where executed, shall be declared to be true and correct and be signed under the penalty of perjury. Property statements and mineral production reports signed by an agent or other representative of the assessee shall include a declaration signed under the penalty of perjury which shall specify that the person signing is authorized to sign on behalf of the assessee.

(d) Neither the assessor nor the board shall knowingly accept any signed property statement or mineral production report that is not executed in accordance with the requirements of this section.

(e) A property statement or a mineral production report that is unsigned does not constitute a valid filing. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file shall be applicable to unsigned property statements.

History: Adopted February 8, 1968, effective March 14, 1968.
Amended January 23, 1970, effective February 22, 1970.
Amended January 6, 1971, effective February 18, 1971.
Amended December 15, 1971, effective January 19, 1972.
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