

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 191. PROPERTY TAX AUDITS, GENERAL.**

*Reference:* Chapter 147, Statutes of 1966, First Extraordinary Session.  
Article 2, Chapter 3, Part 2, Division 1, Revenue and Taxation Code.

The purpose of the audit is to collect data relevant to the determination of taxability, situs, and value of property. When an audit is to be made, the assessor, his deputy, or his authorized agent shall inform the taxpayer and arrange for the time and place to begin the audit. Upon completion of the audit, the taxpayer shall be given the auditor's findings in writing with respect to data which would alter any previously enrolled assessment. The taxpayer shall be given an opportunity to make written and/or oral response thereto, and his written comments shall become part of the audit report.

After having considered the results of the audit, including discussions with and written comments of the taxpayer, the assessor shall inform the taxpayer of his conclusions as to the value of the property and may (1) cause an escape assessment to be made, (2) make an assessment subject to penalty, or (3) inform the taxpayer of his right to a cancellation of assessment or a refund of taxes.

*History:* Adopted June 21, 1967, effective July 23, 1967.