

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 2. Assessment
Article 6. Local Roll

Rule 254. USE OF BOARD-PREPARED ROLL AS UNEXTENDED ROLL.

Authority Cited: Section 15606, Government Code.

Reference: Sections 109, 109.5, 618, 1612, 1614, 1646, 2152, and 2601, Revenue and Taxation Code.

Any county utilizing a machine-prepared roll whose county auditor prepares a new assessment roll on which to extend taxes may use the roll prepared by the state board for state-assessed properties as the unextended assessment roll. In such case, the assessments of state-assessed properties shall be kept in a separate section or sections of the extended roll, and the values shall be separately totaled. Prior to delivery of the extended roll to the tax collector the auditor shall affix to the section or sections of the extended roll containing state-assessed property an affidavit subscribed by him or her as follows:

"I, _____, Auditor of _____ County, swear that the attached roll is a reproduction of the assessments of state-assessed properties in this county as prepared and corrected by the State Board of Equalization, together with the extensions required by law."

Nothing in this regulation is meant to alter the intent of section 109.6 of the Revenue and Taxation Code.

History: Adopted September 1, 1967, effective October 7, 1967.

Amended March 27, 2002, effective July 11, 2002. The amendments conform the terminology to current processing and record-keeping technology.