

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 261. PENALTIES; FORM AND MANNER OF ENTRY.

Authority Cited: Section 15606, Government Code.

Reference: Sections 482, 505, 533, 602, and 615, Revenue and Taxation Code.

(a) A penalty imposed under Sections 463, 503 or 504 of the Revenue and Taxation Code shall be entered on the local roll in any one of the following forms:

(1) By adding 10 percent or 25 percent or the percentage or maximum allowable dollar amount prescribed by statute, as the case may be, to the assessed value of each class of property to which the penalty is applicable and referencing the values so increased to footnotes or entries in the comment field which read: "Includes ___% penalty or the maximum allowable dollar amount penalty added pursuant to Sec. ____, R & T Code," or words substantially to this effect.

(2) By inserting the amount to be added to the assessed value of each class of property and identifying the penalty by an entry which reads: "Penalty added pursuant to Sec. ____, R & T Code," or words substantially to this effect.

(3) By entering the amount to be added to the assessed value of each class of property in another part of the roll, together with the name and address of the assessee, the tax-rate area code, the words "Penalty added pursuant to Sec. _____, R & T Code" or words substantially to this effect, and a cross reference to the place on the roll at which the assessed values are entered. When this manner of enrolling penalties is chosen, the assessed value entries shall be cross-referenced to the penalty entries.

(b) A penalty imposed under sections 75.12, 480, 480.1, 480.2, 480.7, and 482 of the Revenue and Taxation Code shall be added to the roll in the same manner as a special assessment and treated, collected, and subject to the same penalties for the delinquency as all other taxes on the roll in which it is entered.

History: Adopted December 12, 1967, effective December 19, 1967.

Amended March 27, 1968, effective March 28, 1968.

Amended March 27, 2002, effective July 11, 2002. The amendment conforms the rule to statutory requirements for penalties, updates the manner of electronically processing penalty entries, and prescribes procedures for enrollment of penalties.