

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 264. BASE YEAR VALUE CORRECTIONS.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Section 51.5, Revenue and Taxation Code.

(a) Notwithstanding any other provision of the law, any error or omission in the determination of a base year value pursuant to paragraph (2) of subdivision (a) of Section 110.1 of the Revenue and Taxation Code, including the failure to establish that base year value or the determination of a change in ownership, which does not involve the exercise of an assessor's judgment as to value, shall be corrected in any assessment year in which the error or omission is discovered.

(1) The existence of a clerical error shall be proved by a preponderance of the evidence, except that if the correction is made more than four years after July 1 of the assessment year for which the base year value was first established, the clerical error shall be proved by clear and convincing evidence, including the papers in the assessor's office.

(b) An error or an omission described in subdivision (a) which involves the exercise of an assessor's judgment as to value may be corrected only if it is placed on the current roll or roll being prepared, or is otherwise corrected, within four years after July 1 of the assessment year for which the base year value was first established. "The assessment year for which the base year value was first established" means the assessment year during which the assessor actually enrolls the new base year value resulting from a change in ownership or completion of new construction. An error or an omission involving the exercise of an assessor's judgment as to value shall not include errors or omissions resulting from the taxpayer's fraud, concealment, misrepresentation, or failure to comply with any provision of law for furnishing information required by Sections 441, 470, 480, 480.1, and 480.2 of the Revenue and Taxation Code, or from clerical errors.

(c) If a correction authorized by subdivision (a) or (b) reduces the base year value, the assessor shall transmit the correction to the auditor by means of a notation on the roll and appropriate cancellations or refunds of tax shall be granted in accordance with Division 1, Part 9 of the Revenue and Taxation Code. If the correction increases the base year value, the assessor shall transmit the information regarding the correction to the auditor by means of a notation on the roll and appropriate escape assessments shall be imposed in accordance with Division 1, Part 2, Chapter 3, Article 4 of the Revenue and Taxation Code.

(d) For purposes of this rule:

(1) "Assessment year" means an assessment year as defined in Section 118.

(2) "Clerical errors" means only those defects of a mechanical, mathematical, or clerical nature, not involving judgment as to value, where it can be shown from papers in the assessor's office or other evidence that the defect resulted in a base year value that was not intended by the assessor at the time it was determined.

*History:* Adopted March 27, 2002, effective July 11, 2002. Adoption of the rule provides authority for base year value corrections and requires assessors to follow specified procedures for base year value corrections.