

State of California  
BOARD OF EQUALIZATION  
  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax  
Subchapter 9. State Assesseees

**Rule 902. UNITARY PROPERTY VALUE INDICATORS AND STAFF DISCUSSIONS.**

*References:* Sections 721, 722, 723, 724, 725, Revenue and Taxation Code.

Each year the Valuation Division shall make capitalization rate studies and develop value indicators applicable to the unitary property of each state assessee. A copy of the appropriate capitalization rate study and a summary of the calculations of the value indicators shall be provided by the Chief, Valuation Division, to the affected assessee on request. The assessee shall be informed that the staff will be available to discuss the data supplied.

*History:* Adopted January 7, 1976, effective February 8, 1976.