

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 9. State Assesseees
Article 1. General Provisions

Rule 904. UNITARY AND NONUNITARY PROPERTY VALUE DETERMINATIONS AND PETITIONS FOR REASSESSMENT.

Authority Cited: Section 15606, Government Code.

Reference: Sections 731, 732, and 746, Revenue and Taxation Code.

(a) As soon as practical, the staff shall transmit unitary-value recommendations to the Board. Following this, but no later than May 31 each year, the Board will make and publicly announce individual value determinations. The Chief of the Valuation Division shall notify the state assesseees of the values determined by the Board and the fact that a petition for reassessment of the unitary property must be filed, if at all, not later than July 20 of the year of the notice. The notice shall be accompanied by a copy of an appraisal data sheet containing the staff value indicators and value recommendation to the Board.

(b) On or before the last day of July, the Chief of the Valuation Division shall notify the state assesseees of the values of nonunitary property. This notice shall inform the assesseees that a petition for reassessment of nonunitary property must be filed, if at all, not later than September 20 of the year of the notice.

(c) On or before June 15, the Chief of the Valuation Division shall transmit notices of allocated assessed unitary values to each assessee. This notice will inform each assessee that a petition for a correction of an allocated assessment must be filed, if at all, no later than July 20 of the year of the notice.

History: Adopted January 7, 1976, effective February 8, 1976.
Amended June 29, 1978, effective August 6, 1978.
Amended July 27, 1982, effective February 10, 1983.
Amended April 30, 1990, effective July 21, 1990.
Amended December 29, 1995, operative December 31, 1995.
Amended and effective January 15, 2003.