



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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JAMES E. SPEED
Executive Director

February 3, 2003

No. 2003/017

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX RULE 904, UNITARY AND NONUNITARY PROPERTY VALUE
DETERMINATIONS AND PETITIONS FOR REASSESSMENT

Enclosed is a copy of amended Property Tax Rule 904, *Unitary and Nonunitary Property Value Determinations and Petitions for Reassessment*. The amendments were effective January 15, 2003 pursuant to section 100, Title 1, California Code of Regulations.

This amendment of Property Tax Rule 904 was the result of statutory changes to Revenue and Taxation Code sections 731, 732, and 746 by Statutes of 2000, Chapter 647 (Senate Bill 2170). The changes encompassed the following:

Section 731 was amended to eliminate the declaration of intent to petition for reassessment of state-assessed *unitary* property and now requires that a petition for reassessment be filed by July 20 of the year of the notice.

Similarly, section 732 was amended to eliminate the declaration of intent to petition for reassessment of state-assessed *nonunitary* property and now requires that a petition for reassessment must be filed by September 20 of the year of the notice.

Section 746 was amended to make various technical changes regarding allocation of state-assessed property values.

If you have any questions regarding this rule, please contact Ms. Mary Tunstall at (916) 327-2739 or mary.tunstall@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure

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.