



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 916 274-3350 • FAX 916 285-0134
www.boe.ca.gov

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 Executive Director
 No. 2013/006

January 7, 2013

TO COUNTY ASSESSORS:

RULES AND REGULATIONS – EFFECTIVE DATE

The Administrative Procedure Act (Government Code sections 11340 and following) sets forth detailed procedural requirements that must be followed by state agencies when they propose to adopt, amend, or repeal rules or regulations. The Office of Administrative Law (OAL) is charged with the review of rules and regulations. The OAL has 30 working days to review the regulation. If approved, the OAL sends the regulation to the Secretary of State for filing.

Currently, a rule or regulation or an order of repeal generally becomes effective 30 days after it is filed with the Secretary of State, unless a different date is prescribed by statute, or the state agency makes a written request to the OAL demonstrating good cause for an earlier effective date.

Effective January 1, 2013, Senate Bill 1099¹ amends Government Code section 11343.4 to provide that rules and regulations adopted by state agencies shall take effect on January 1, April 1, July 1, or October 1 after filing with the Secretary of State (instead of 30 days from the filing date). Specifically, the effective dates are as follows:

FILED WITH SECRETARY OF STATE	EFFECTIVE DATE
September 1 – November 30	January 1
December 1 – February 29	April 1
March 1 – May 31	July 1
June 1 – August 31	October 1

In addition, this bill amends section 11343 to require a state agency to post the rule or regulation on its website in an easily identifiable location and requires the state agency to keep the rule or regulation on its website for at least six months from the date it was filed with the Secretary of State. Property Tax Rules are posted on the Board of Equalization's website at www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html.

In addition, the Board of Equalization maintains a rulemaking calendar of rules and regulations currently in the process of adoption, amendment, or repeal (www.boe.ca.gov/regs/regscont.htm).

¹ Stats. 2012, ch. 295.

The calendar lists the number and title of the rule or regulation, the date of any scheduled public hearing, the current status of the regulation, and links to the rulemaking documents. The Board makes available electronic notifications of proposed rule or regulatory changes. To receive Announcements of Proposed Regulatory Change electronically, you can subscribe at www.boe.ca.gov/aprc/index.htm. In addition, the Board maintains a numerical listing of all of the Board's rulemaking files from 2009 to the present (www.boe.ca.gov/regs/reg_archive.htm).

If you have any questions regarding this law change, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs