

BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 2. Assessment
Article 4. Information from Taxpayers and Audits

Rule 171. Board-Prescribed Report Forms and Property Statements.

Authority: Section 15606, Government Code.

Reference: Sections 63.1, 69.3, 69.4, 69.5, 73, 74.3, 74.5, 74.6, 441, 441.5, 452, 480, 480.1, 480.4 and 1603, Revenue and Taxation Code.

(a) Content and Arrangement of Board-Prescribed Report Forms and Property Statements. A county assessor shall use board-prescribed report forms and property statements. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from report forms and property statements prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to board-prescribed report forms and property statements. An assessor may designate an area on a board-prescribed report form or property statement as for assessor's use only and may delete, edit, or move an area on a board-prescribed report form or property statement that is designated for assessor's use only. Subject to board approval, an assessor may also:

(1) Alter the size of board-prescribed report forms and property statements to meet the needs of office procedures and facilities;

(2) Bold specific text or enlarge font sizes on board-prescribed report forms and property statements; and

(3) Change the orientation of board-prescribed report forms or property statements, for example, from portrait layout to landscape layout.

(b) Checklist for Board-Prescribed Report Forms and Property Statements. Annually, on or before September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed property statements and report forms, including instructions, which the assessor:

(1) Will reproduce from the current prototype forms, statements, and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;

(2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; or

(3) Will have no need.

(c) Approval of Board Prescribed Report Forms and Property Statements. When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a report form or property statement does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised report form or property statement within 30 days of the date of the notice.

(d) Filings and Attachments to Property Statements. The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. The assessor may, at the assessor's discretion, accept the information required on the property statement by any of the following methods:

(1) Attachments to the property statement if the attachments are in a format specified by the assessor and one copy of the property statement, as printed by the assessor, is signed by the taxpayer and carries an appropriate reference to the data attached;

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(2) An electronically filed property statement that is authenticated as provided by Revenue and Taxation Code section 441, subdivision (k); or

(3) A property statement that is substantially similar to the property statement as printed by the assessor that is signed by the taxpayer.

(e) Time for Filing Report Forms. The assessor shall not require the filing of report forms prior to the applicable statutory deadline.

(f) Assessor to Furnish Report Forms and Property Statements. The pertinent property statement and instructions shall be furnished (either by mail or electronically) by the assessor to every person required by law or requested by the assessor to file a property statement. The pertinent report form shall be furnished (either by mail or electronically) by the assessor to every person requested to file a report form. The assessor may elect to comply with this subdivision by mailing a letter or postcard to persons required by law to file a report form or property statement advising the persons that the required form or statement is available on the assessor's website and that a copy of the form or statement may be requested by calling the assessor's office.

(g) County-Developed Property Tax Forms. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

(h) Forms Posted on the Internet. Counties are encouraged to make report forms and property statements available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

History: Adopted October 4, 1967, effective November 4, 1967.
Amended October 8, 1968, effective October 10, 1968.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 6, 1973.
Amended December 9, 1981, effective April 3, 1982.
Amended June 21, 1983, effective October 29, 1983.
Amended November 15, 2007, effective February 22, 2008.
Amended January 30, 2013, effective April 1, 2013.