

**CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100**

**Statement of Explanation**

**California Code of Regulations, Title 18. Public Revenues**

**Division 1, State Board of Equalization – Property Tax**

**Chapter 4, *Equalization by State Board*, Article 1. Random Selection of Counties**

**Section 370, *Random Selection of Counties for Representative Sampling for Calendar Years Other Than 2016 Through 2020*; and  
Section 370.5, *Random Selection of Counties for Survey or Representative Sampling for Calendar Years 2016 Through 2020***

California Code of Regulations, title 18, sections (Rules) 370, *Random Selection of Counties for Representative Sampling for Calendar Years Other than 2016 Through 2020*, and 370.5, *Random Selection of Counties for Survey or Representative Sampling for Calendar Years 2016 Through 2020*, provide guidance for the selection of random counties and cities and counties for surveys of assessment practices. Previously, the Legislature had enacted two versions of Government Code section 15643 (hereinafter, section 15643): one version was effective for the calendar years of 2016 to 2020, and a second version would be effective for calendar years 2021 and beyond. In 2020, the Board of Equalization (Board) promulgated Rule 370.5 to implement the first version and amended Rule 370 to implement the second version.

On September 30, 2020, the Governor of the State of California approved Senate Bill No. 1473 (2019-2020 Reg. Sess.) (SB 1473), which amended section 15643 such that the first version of section 15643 would be effective for calendar years 2016 to 2025, and the second version would be effective for calendar years 2026 and beyond.

The proposed amendments to Rules 370 and 370.5 reflect the changes made by SB 1473 to section 15643. The Board has no discretion to adopt an effective period for each rule that would differ from those stated in amended section 15643.

The Board has determined that the changes to Rules 370 and 370.5 are appropriate for processing under California Code of Regulations, title 1, section 100. This is because the changes “[make] a regulatory provision consistent with a changed California statute,” and the “regulatory provision is inconsistent with and superseded by the changed statute” and the Board has “no discretion to adopt a change that differs in substance from the one chosen.” (Cal. Code Regs., tit. 1, § 100, subd. (a)(6).) Furthermore, the changes do “not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.” (Cal. Code Regs., tit. 1, § 100, subd. (a).)