

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 4. Equalization by State Board
Article 1. Random Selection of Counties

Rule 370.5 Random Selection of Counties For Survey or Representative Sampling for Calendar Years 2016 Through 2025.

Authority: Section 15606, Government Code.

Reference: Section 75.60, Revenue and Taxation Code; and Sections 15640 and 15643, Government Code.

(a) SURVEY CYCLE. For each calendar year from 2016 through 2025, the Board shall select counties at random from among all except the 10 largest counties and cities and counties for surveys of assessment procedures or representative samples of assessments in accordance with the procedures contained herein.

(b) RANDOM SELECTION FOR SURVEY OR REPRESENTATIVE SAMPLING. The counties selected at random will be drawn from the group of counties and cities and counties, as specified below, as ranked by the total value of locally assessed property in those counties and cities and counties on January 1 of 2015 and January 1 of every fifth calendar year thereafter.

(1) The Board shall survey the assessment procedures of one county and conduct a sample of assessments on the local assessment roll of another county that is within the 11th through the 20th largest counties and cities and counties.

(2) The Board shall survey the assessment procedures of three counties and conduct a sample of assessments on the local assessment roll of two other counties that are within the 21st through the 58th largest counties.

(3) For purposes of this paragraph, the Board shall stratify and select at random the counties in consultation with the California Assessors' Association.

(c) ASSESSMENT SAMPLING OF COUNTIES WITH SIGNIFICANT ASSESSMENT PROBLEMS. If the Board finds during the course of an assessment practices survey that a county has significant assessment problems as defined in Rule 371, the Board shall conduct a sampling of assessments in that county.

(d) ADDITIONAL SURVEYS. This rule shall not be construed to prohibit the Board from conducting additional surveys, samples, or other investigations of any county assessor's office. The legislative body or the assessor of any county may also request that the Board perform a survey that is not otherwise scheduled and the Board may enter into a contract with the requesting local agency to conduct that survey.

History: Adopted July 30, 2019, effective October 1, 2020.

Amended October 19, 2021, effective December 13, 2021.