

**State Board of Equalization
2022 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED
DURING THE YEAR 2021**

Subject: Multijurisdictional Assessment Appeals Boards

California Code of Regulations Title and Sections Affected: Title 18, Section 301,
Definitions and General Provisions

Statute(s) Being Implemented: Revenue and Taxation Code section 1752.2
(amended by Senate Bill 825, Stats. 2021, ch. 433)

Responsible Agency Unit: Board Proceedings Division

Contact Person and Phone Number: Honey Her, 1-916-274-3523

Projected Notice Publication Date: April 08, 2022

Projected Public Hearing Date: May 24, 2022

Projected Adoption by Your Agency Date: May 24, 2022

Projected To OAL for Review Date: June 02, 2022

**State Board of Equalization
2022 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED
DURING THE YEAR 2021**

Subject: Property Tax Change in Ownership Exclusion – Intergenerational Transfers

California Code of Regulations Title and Sections Affected: Title 18, Section 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*

Statute(s) Being Implemented: Revenue and Taxation Code section 63.2 (added by Senate Bill 539, Stats. 2021, ch. 427)

Responsible Agency Unit: Board Proceedings Division

Contact Person and Phone Number: Honey Her, 1-916-274-3523

Projected Notice Publication Date: April 8, 2022

Projected Public Hearing Date: May 24, 2022

Projected Adoption by Your Agency Date: May 24, 2022

Projected To OAL for Review Date: June 24, 2022

**State Board of Equalization
2022 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED
DURING THE YEAR 2021**

Subject: Property Tax Change in Ownership – Base Year Value Transfers

California Code of Regulations Title and Sections Affected: Title 18, Section 462.540, *Change in Ownership – Base Year Value Transfers*

Statute(s) Being Implemented: Revenue and Taxation Code section 69.6 (added by Senate Bill 539, Stats. 2021, ch. 427)

Responsible Agency Unit: Board Proceedings Division

Contact Person and Phone Number: Honey Her, 1-916-274-3523

Projected Notice Publication Date: May 13, 2022

Projected Public Hearing Date: June 28, 2022

Projected Adoption by Your Agency Date: June 28, 2022

Projected To OAL for Review Date: July 29, 2022

**Board of Equalization
2022 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR
TO THE YEAR 2021**

Subject: Property Tax Audit Selection

California Code of Regulations Title and Sections Affected: Title 18, Section 192,
Audit Selection

Statute(s) Being Implemented: Revenue and Taxation Code Section 469
(amended by Senate Bill 1498, Stats. 2018, ch. 467)

Responsible Agency Unit: Board Proceedings Division

Contact Person and Phone Number: Honey Her, 1-916-274-3523

Projected Notice Publication Date: September 30, 2022

Projected Public Hearing Date: November 17, 2022

Projected Adoption by Your Agency Date: November 17, 2022

Projected To OAL for Review Date: December 19, 2022

**Report on the Status of all Uncompleted Rulemaking Described on Previous
Calendars:**

Rule 192: We anticipate reviewing Rule 192 this spring and, if necessary, begin
the rulemaking process this fall.

**Board of Equalization
2022 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR
TO THE YEAR 2021**

Subject: Assessment of Electric Generation Facilities

California Code of Regulations Title and Sections Affected: Title 18, Section 905, *Assessment of Electric Generation Facilities* (Effective December 31, 2002)

Statute(s) Being Implemented: Revenue and Taxation Code Sections 118, 721, 721.5 (Section 100 change)

Responsible Agency Unit: Board Proceedings Division

Contact Person and Phone Number: Honey Her, 1-916-274-3523

Projected Notice Publication Date: April 8, 2022

Projected Public Hearing Date: May 24, 2022

Projected Adoption by Your Agency Date: May 24, 2022

Projected To OAL for Review Date: June 24, 2022

Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:

Rule 192: We anticipate reviewing Rule 192 this spring and, if necessary, begin the rulemaking process this fall.