

# Memorandum

To: Honorable Ted Gaines, Chairman  
Honorable Sally J. Lieber, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: June 6, 2025

From: Richard Moon, Chief Counsel  
Legal Department

Subject: ***Board Meeting, June 18, 2025***  
***Chief Counsel Matters – Rulemaking***  
***Authorization to Adopt Proposed Amendments to Property Tax Rule 5334 Under CCR, Title 1, Section 100***

We request your adoption of the proposed amendments to Property Tax Rule<sup>1</sup> 5334 under California Code of Regulations, title 1, section 100, *Publication of “Changes Without Regulatory Effect”* (Section 100). The proposed amendments to Rule 5334 update and revise published text without materially altering any regulatory element of any California Code of Regulations provision.

## I. Background

Property Tax Rule 5334, *Time for Filing of Petitions*, addresses the time for a county assessor to file a petition to appeal appraisals, made within their county, where differences have not been resolved before completion of the field review of county assessment procedures by the State Board of Equalization.

Currently, subdivision (a) of Rule 5334 states that the field review of county assessment procedures is conducted by the “County-Assessed Properties Division.” However, this work is currently done by the Assessment Practices Survey Division. Therefore, the reference to the “County-Assessed Properties Division” is no longer accurate and needs to be updated to “Assessment Practices Survey Division.”

Additionally, subdivision (b) of Rule 5334 states that the petition must be filed within 30 days from the date that the “Chief Deputy Director of the Property and Special Tax Department” mails the final notice of sample findings to the county assessor. However, the correct reference to this position is the “Deputy Director of the Property Tax Department.” Therefore, the reference to the “Chief Deputy Director of the Property and Special Tax Department” needs to be updated to “Deputy Director of the Property Tax Department.”

The proposed amendments to Rule 5334 updates and revises the name of the division that conducts assessment practices surveys to “Assessment Practices Survey Division” and the reference to the position that mails the final notice of sample findings to the county assessor to “Deputy Director of the Property Tax Department.”

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<sup>1</sup> All references to Property Tax “Rule” or “Rules” are to sections of title 18 of the California Code of Regulations.

Staff has determined that these changes to Rule 5334 are appropriate for processing under California Code of Regulations, title 1, section 100 because the changes revise text published in the California Code of Regulations and 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).)

## II. Staff’s Recommendation

Based on the information stated above, staff requests adoption of the proposed changes to Rule 5334 under Section 100, without the normal notice and public hearing process. These changes are appropriate for processing under Section 100 because the changes are consistent with current law and do not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any California Code of Regulations provision.

The proposed amendments to the Rule are attached hereto, in strikeout and underline format. If you need more information or have any questions please contact Richard Moon, Chief Counsel, at 949-224-4830.

Recommended by:

Approved:

/s/ Richard Moon

Richard Moon  
Chief Counsel

/s/ Yvette M. Stowers

Yvette M. Stowers  
Executive Director

Approved:

BOARD APPROVED on: \_\_\_\_\_

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

Catherine Taylor  
Chief

Board Proceedings Division

Attachment: Proposed text for Property Tax Rule 5334 and Statement of Explanation

cc: Mr. Matt Cox, Deputy to Board Member  
Mr. Douglas Winslow, Deputy to Board Member  
Mr. Juan Carlos Flores, Assistant to Board Member  
Mr. Cody Petterson, Deputy to Board Member  
Mr. Hasib Emran, Deputy Controller  
Ms. Yvette M. Stowers, Executive Director  
Ms. Lisa M. Renati, Chief Deputy Director  
Ms. Catherine Taylor, Chief of Board Proceedings

Text of Proposed Amendments to  
California Code of Regulations  
Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals  
Chapter 3. Property Taxes  
Article 3. Other Property Tax Petitions  
Subarticle 4. Contents of Property Tax Sampling Program Petitions and Filing Deadlines

**Rule 5334. Time for Filing of Petitions.**

*Authority:* Sections 15606 and 15640, Government Code.

*Reference:* Sections 15640 and 15645, Government Code.

(a) Any county assessor may file a petition to appeal appraisals made within his or her county where differences have not been resolved before completion of the field review of county assessment procedures by the ~~County Assessed Properties~~ Assessment Practices Survey Division.

(b) A petition must be filed within 30 days from the date that the ~~Chief Deputy Director of the Property and Special Tax~~ Department mails the final notice of sample finding to the county assessor.

(c) The determination contained within the final notice of sample finding becomes final if a petition is not filed within the time period provided in subdivision (b).

(d) A petition or supporting document is timely filed if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified in subdivision (b).

*History:* Adopted September 12, 2007, effective February 6, 2008.

Amended November 19, 2013, effective April 1, 2014.

Amended May 29, 2019, effective July 30, 2020.

**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 2.1, State Board of Equalization – Rules for Tax Appeals**

**Chapter 3, *Property Taxes*, Article 3. Other Property Tax Petitions, Subarticle 4. Contents of**

**Property Tax Sampling Program Petitions and Filing Deadlines**

**Section 5334, *Time for Filing of Petitions***

California Code of Regulations, title 18, section (Rule) 5334, *Time for Filing of Petitions*, addresses the time for a county assessor to file a petition to appeal appraisals, made within their county, where differences have not been resolved before completion of the field review of county assessment procedures by the State Board of Equalization.

Currently, subdivision (a) of Rule 5334 states that the field review of county assessment procedures is conducted by the “County-Assessed Properties Division.” However, this work is currently done by the Assessment Practices Survey Division. Therefore, the reference to the “County-Assessed Properties Division” is no longer accurate and needs to be updated to “Assessment Practices Survey Division.”

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The State Board of Equalization has determined that these changes to Rule 5334 are appropriate for processing under California Code of Regulations, title 1, section 100 because the changes revise text published in the California Code of Regulations and 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).)