

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.”

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.” These amendments are name changes only and do not affect the timing of field reviews or the ability to file a petition in any way.

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).)