Laws, Regulations & Annotations

PTLG Table of Contents (../property-taxes-law-guide.html) > Government Code Provisions (government-code-provisions.html) > Provisions Relating to BOE (part-sbe.html) > Chapter 1 (part-sbe-ch1.html) > Section 15606

PROPERTY TAXES LAW GUIDE – REVISION 2011

GOVERNMENT CODE PROVISIONS

Provisions Relating to The State Board of Equalization

DIVISION 3. EXECUTIVE DEPARTMENT

PART 9. STATE BOARD OF EQUALIZATION

CHAPTER 1. GENERAL

SECTION 15606

15606. **Powers and duties of board.** The State Board of Equalization shall do all of the following:

(a) Prescribe rules for its own government and for the transaction of its business.

(b) Keep a record of all its proceedings.

(c) Prescribe rules and regulations to govern local boards of equalization when equalizing, and assessors when assessing, including uniform procedures for the consideration and adoption of written findings of fact by local boards of equalization as required by Section 1611.5 of the Revenue and Taxation Code.

(d) Prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment.

(e) Prepare and issue instructions to assessors designed to promote uniformity throughout the state and its local taxing jurisdictions in the assessment of property for the purposes of taxation. It may adapt the instructions to varying local circumstances and to differences in the character and conditions of property subject to taxation as in its judgment is necessary to attain this uniformity.

(f) Subdivisions (c), (d) and (e) shall include, but are not limited to, rules, regulations, instructions, and forms relating to classifications of kinds of property and evaluation procedures.

(g) Prescribe rules and regulations to govern local boards of equalization when equalizing and assessors when assessing with respect to the assessment and equalization of possessory interests.

(h) Bring an action in a court of competent jurisdiction to compel an assessor or any city or county tax official to comply with any provision of law, or any rule or regulation of the board adopted in accordance with subdivision (c), governing the assessment or taxation of property. The Attorney General shall represent the board in the action.

This section is mandatory.

History.—Stats. 1966, p. 649 (First Extra Session), in effect October 6, 1966, added subdivision (f) and the last sentence. Stats. 1967, p. 3209, in effect November 8, 1967, deleted the former last phrase of subdivision (d) relating to collection of state and local taxes. Stats. 1968, p. 1503, in effect November 13, 1968, added the second paragraph under subdivision (f). Stats. 1969, p. 3087, in effect November 10, 1969, substituted "1971" for "1970" in the second paragraph under subdivision (f). Stats. 1972, p. 2683, in effect March 7, 1973, deleted the paragraph providing that the State Board of Equalization shall not prescribe rules and regulations with respect to the assessment and equalization of possessory interests until the lien date in 1971, and added subsections (g) and (h). Stats. 1977, Ch. 1010, in effect July 1, 1978, added "including forms to be used for the application for reduction in assessment." to subdivision (d). Stats. 1978, Ch. 57, in effect January 19, 1979, added "including uniform procedures for the consideration and adoption of written findings of fact by local boards of equalization as required by Section 1611.5 of the Revenue and Taxation Code" to subdivision (c). Stats. 1984, Ch. 678, in effect January 1, 1985, deleted the former second sentence in subdivision (f). Stats. 1985, Ch. 106, effective January 1, 1986, added "do all of the following" after "shall" in the first paragraph; substituted "the" for "such" after "adapt", and substituted "this" for "such" after "attain" in the second sentence of subdivision (e); deleted "in this section" after "(e)", and added a comma after "instructions" in subdivision (f); deleted "of this section" after "(c)" in subdivision (h); and substituted the second paragraph for "The provisions of this section are mandatory".

Note.—Stats. 1968, p. 1503, in effect November 13, 1968, as amended by Stats. 1969, p. 3087, in effect November 10, 1969, declares that the board shall adopt uniform rules relating to possessory interests and shall develop comprehensive rules by February 28, 1971.

Assessment rules.—One of the board's duties is to prescribe rules and regulations governing local boards of equalization and county assessors when assessing. The board prepares and issues instructions to assessors designed to promote uniformity in assessment of property for taxation and inspects the public records of local assessors. *People ex rel. Mosk v. City of Santa Barbara,* 192 Cal.App.2d 342.

Force and effect of rules.—Interpretations of statutory provisions by state administrative agencies are entitled to great weight in construing such provisions, and courts generally will not depart from such construction unless it is clearly erroneous or unauthorized. *General Dynamics Corporation v. San Diego County,* 108 Cal.App.3d 132; Whatever the force of administrative construction, final responsibility for the interpretation of the law rests with the courts. *State Board of Equalization* v. *Board of Supervisors,* 105 Cal.App.3d 813.

In adopting the 1996 amendment to Property Tax Rule 152, the Board acted within the scope of its duty to enforce the property tax law of the State and to prescribe rules and regulations to govern assessors. *Hahn v. State Board of Equalization,* 73 Cal.App.4th 985.

Assessors' Handbooks.—Assessors' handbooks may be relied upon by the courts in interpreting property tax valuation questions and have been accorded great weight in this regard. *Prudential Insurance Co. v. San Francisco,* 191 Cal.App.3d 1142; *Exxon Mobil Corp.* v. *Santa Barbara County,* 92 Cal.App.4th 1347; *Watson Cogeneration Co. v. Los Angeles County,* 98 Cal.App.4th 1066. However, they do not contain regulations, nor do they possess the force of law. In any conflict between the handbooks and the regulations, the latter must govern. *Plaza Hollister Limited Partnership v. San Benito County,* 72 Cal.App.4th 1.

Force and effect of annotations.—Although an agency's interpretation of a statute is entitled to consideration by the courts, unlike quasi-legislative rules adopted by an agency which are binding upon courts, the binding power of an agency's interpretation of a statute or regulation is contextual. Thus, the reviewing court exercises its independent judgment in reviewing an agency's interpretation of law, giving deference to the determination of the agency appropriate to the circumstances of the agency's action. Although annotations have substantial precedential value within the Board, they are not entitled to the judicial deference due quasi-legislative rules. *Yamaha Corporation of America v. State Board of Equalization,* 19 Cal.4th 1. Even though the Board's statutory interpretation was entitled to less weight than a quasi-legislative rule, it was entitled to great weight since that interpretation had been maintained consistently by the Board for many years, the Board was interpreting a statute that it was responsible for enforcing, and the Legislature had not contradicted the Board's interpretation in subsequent amendments to the statute. Furthermore, the Board's interpretation was correct. *Yamaha Corporation of America v. State Board of Equalization,* 73 Cal.App.4th 679. To the extent it interprets statutory law, an annotation is persuasive, not binding authority. The degree of deference to be given depends upon such factors as whether the opinions are reached as a result of adversary proceedings, whether they involve interpretation of the agency's own rules, and whether they are the result of a formal regulation adoption proceeding. *Helene Curtis, Inc. v. Assessment Appeals Board,* 76 Cal.App.4th 124.