

STATE BOARD OF EQUALIZATION

FILING REQUIREMENTS FOR STATEMENTS OF JURISDICTIONAL BOUNDARY CHANGE, GEOGRAPHIC DESCRIPTIONS, MAPS, AND FEES

SECTIONS 54900 THROUGH 54903, GOVERNMENT CODE

December 2, 2025

GENERAL REQUIREMENTS

The Tax-Rate Area System is administered by the State Board of Equalization (Board) and used by counties for the proper allocation of property tax revenues between counties, cities, and special tax districts. The requirements and fees described herein apply to all statements filed pursuant to sections 54900 through 54903 of the Government Code.¹ This document is provided as a guideline for the proper submission of geographic descriptions, maps, supplemental documents, and fees. Copies of this document, the Statement of Boundary Change (Form BOE-400-TA), sample map, sample geographic description, and other information are available on the Board's website at <https://boe.ca.gov/proptaxes/sprdcont.htm>.

Regarding a jurisdictional boundary change filing, please note the following:

1. The final date to file with the Board for a change of jurisdictional boundary for all special revenue districts is **on or before December 1** of the year immediately preceding the year in which the assessments or taxes are to be levied (GC § 54902).
2. Incomplete filing packages will delay processing and may result in the boundary change being held until the following assessment roll year.
3. Filings can be submitted digitally via email to TASS@boe.ca.gov or sent via mail to:

US Postal Delivery

State Board of Equalization
Tax Area Services Section
P.O. Box 942879
Sacramento, CA 94279-0059

FedEx or UPS Delivery (Delivery Monday-Thursday)

State Board of Equalization
Tax Area Services Section
160 Promenade Circle, Suite 100
Sacramento, CA 95814

If your digital submission exceeds the allowable email size, please contact TASS@boe.ca.gov for alternative submission options.

4. **All fees shall accompany the filing.** Payments can be made at the BOE Online Payment Portal at <https://boe.ca.gov/paymentportal/> (eCheck or Credit Card) or sent via mail. Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, **MIC: 59**.

Inquiries concerning these requirements should be directed to the Tax Area Services Section (TASS) at: 916-274-3250, or by email at TASS@boe.ca.gov.

¹ All references are to the Government Code unless otherwise specified.

QUICK GUIDE: DOCUMENTS REQUIRED TO FILE A CHANGE OF JURISDICTIONAL BOUNDARY

Please submit items 1 through 9 as a single package. Include the additional details noted below if applicable.

1. Statement of Boundary Change (Form BOE-400-TA)
 - a. Estimate population of area (City boundary change only)
 - b. Total assessed value of property in subject territory (City boundary change only)
2. Resolution of the conducting authority
3. Certificate of Completion (Local Agency Formation Commission (LAFCO) only)
4. Letter of tax-rate area assignment (Consolidated counties only)
5. List of assessor's parcel numbers of the project area (City boundary change only)
6. Certified copy of election results (If required)
7. Written geographic description of the project area
8. Maps and supporting documents
 - a. Project area map
 - b. Vicinity map
9. Fees: via check or e-pay (<https://boe.ca.gov/paymentportal>)

DETAILED INFORMATION: DOCUMENTS REQUIRED TO FILE A CHANGE OF JURISDICTIONAL BOUNDARY

The following information is provided to assist you in filing your jurisdictional boundary change. Fees charged for processing jurisdictional boundary changes, definitions, and special fee provisions are provided on Page 6.

1. Statement of Boundary Change
Filings must be submitted on Form BOE-400-TA, Statement of Boundary Change. This form is available on the Board's website at <http://www.boe.ca.gov/proptaxes/pdf/400ta.pdf>.
2. Resolution(s)
The resolution(s) with signatures from the tax levying authority shall be submitted with the filing. Resolution(s) shall have a resolution number, the title of the project, and a detailed description of the content of the boundary change. For district dissolutions/removal of a district from the Board roll, include letter requesting the action on official agency letterhead.
3. Certificate of Completion
A certificate of completion must be included for all filings submitted through LAFCO. All documents must be recorded before submittal (conformed documents are acceptable).
4. Letter of Tax-Rate Area Assignment
The jurisdictional boundary change filing must include a letter of the tax-rate area (TRA) assignment on consolidated counties only. This TRA assignment letter is provided by the county auditor's office. The current list of consolidated counties can be found on the Board's website at <https://boe.ca.gov/proptaxes/pdf/taxratearea-letter.pdf>.
5. List of Assessor's Parcel Numbers for the Project Area
A list of all affected assessor's parcel numbers must be submitted as part of the jurisdictional boundary change filing for city annexations/detachments//incorporations.
6. Certified Copy of Election Results
A certified copy of the election results authorizing the change and the resulting assessment must be submitted, pursuant to Article XIII C, Section 2 of the State Constitution (commonly referred to as Proposition 218).

7. Written Geographic Description(s) of the Project Area(s)

Descriptions of the territory filed with TASS are used to establish geodetic position and are not intended to establish property ownership in a court of law.² Each description must be complete, accurate, and comply with the guidelines below to clearly define the change area boundary. Descriptions relying solely on assessor's parcel numbers will not be accepted. Descriptions for boundary changes must be submitted as Metes-and-Bounds, Rectangular Survey System (PLSS), or Lot and Block style according to the parameters below. Descriptions are not required for name changes, coterminous transactions, or district dissolutions. The following styles will not be accepted:

- a. Property descriptions relying on the same boundary as another district (e.g. being all the lands within the boundary of the _ Unified School District).
- b. Deed descriptions (e.g. A portion of that real property described in the deed recorded in Book _ of Official Records, page _ in the office of the County Recorder of _ County, State of California).
- c. Line descriptions (e.g. that portion of land lying Northerly of the following described line).

Each written geographic description shall conform to the following specifications:

- a. The written description shall be of the project area only. If a complete description of the special district is filed, the project area shall be clearly identified in a separate document.
- b. The description shall contain a preamble that is generally descriptive of the area in which the specific parcel to be described is located. It should include enough information so that there is no possibility of misallocating the land described. Cite reference maps and their recording information.
- c. Avoid abbreviations where possible to ensure clarity.
- d. The written description shall state the acreage for each area and the total acreage of the project area (e.g. "*Area A containing 2.50 acres, Area B containing 1.75 acres: Total computed acreage containing 4.25 acres more or less*").
- e. All information stated in the description must match the accompanying map(s), including the point of beginning, course numbers, bearings, distances, individual area acreages, and total acreage.

Metes-and-Bounds Description

A Metes-and-Bounds description defines property boundaries using compass directions and distances. A complete Metes-and-Bounds description includes a preamble (location details), a body (numbered boundary courses), and any clauses to clarify intent. Each Metes-and-Bounds description must:

- a. Reference a Point of Beginning (POB) that is a known landmark or geographic point, such as a section corner or intersection, and must align with the POB on the map submitted.
- b. List and number all courses individually, in a consistent clockwise direction.
- c. Specify each boundary course with direction and distance, using precise compass bearings and measurements (e.g., "North 45° 12' 30" East for 300 feet").
- d. Return to the original Point of Beginning, closing accurately.
- e. Describe curves with details such as concavity direction, delta angle, arc length, chord, and radius.
- f. Identify any permanent markers or monuments defining boundary corners or points.

² The Board's Tax Area Service Section is not involved in issues relating to property ownership.

Rectangular Survey Description

A rectangular survey description uses the Public Land Survey System (PLSS) to establish boundary lines for large areas of land. The PLSS uses a grid of straight lines, vertical and horizontal, called principal meridians running north and south and principal baselines running east and west. The system divides land into townships, sections, halves, and quarters. Each rectangular survey description must:

- a. State the township and range, section number(s), base and meridian, or rancho(s).
- b. Be expressed as a specific parcel description in sectionalized land (e.g., "The Southwest Quarter of Section 22, Township 1 North, Range 1 West, Mount Diablo Base and Meridian").

Lot and Block Description

For properties within recorded subdivisions, a lot and block description may be used if the change area boundary consists of an entire lot and this lot is a 1:1 match with the boundary of an existing Assessor's Parcel Number. The submission must include all relevant recorded maps referenced in the property description, including subdivision maps, parcel maps, records of survey maps, and any other additional documents necessary for location verification, as the BOE does not possess these records. Submissions using a lot and block description without these reference maps will be rejected. Each lot and block description must:

- a. Specify the lot and block number as recorded (e.g., "Lot 5, Block B").
- b. Include the subdivision name as it appears on the recorded plat (e.g., "Sunny Acres Subdivision").
- c. Provide all recording details, including the book and page number, date, and public office location. Generally, maps are recorded in Map Books (tracts), Parcel Map Books (parcel maps), and Records or Survey Books (records of survey).
- d. Identify the county and state where the property is located.

8. Map(s)

It is strongly recommended that all maps submitted to the Board be filed in electronic/digital format. Digital information will not be shared without the permission of the applicant. Maps are not required for name changes, coterminous transactions, or district dissolutions. Maps submitted as part of the jurisdictional boundary change filing shall conform to the following specifications:

Map Documents:

- a. All maps shall be accurately produced using professional GIS or CAD software. Rough sketches or pictorial drawings will not be accepted. Assessor's parcel maps cannot be accepted as a substitute for the project map.
- b. A vicinity map shall be included. The vicinity map shall show the location of the project area in relationship to a larger geographic area that includes major streets and highways or other physical features.
- c. Any portion of an existing district boundary near the project area shall be shown and identified.
- d. Each map must clearly show all existing streets, roads, and highways with their current names that are within and adjacent to the project area.
- e. Each map shall indicate ranchos and townships/ranges, including section lines and numbers, that are in proximity of the project area.
- f. Each map shall bear a north arrow and a scale statement or scale bar.

- g. The point of beginning shall be clearly shown and match the written geographic description.
- h. The boundaries of the project area shall be distinctively delineated on each map without masking any essential geographic or political features. The boundaries of the project area must be the most predominant line on the map. The use of broad tip pens to delineate a boundary is not acceptable.
- i. All dimensions needed to plot the boundaries must be shown on project area map. Each map shall have numbered courses matching the written geographic description. Index tables may be utilized.
- j. All parcels within the project area that touch the new boundary shall be clearly labeled with the assessor's parcel number. Interior parcels that do not touch the boundary need not be labeled.
- k. If the project area has an interior island(s) of exclusion or the boundary has a peninsula of exclusion (or inclusion), that area(s) should be shown in an enlarged drawing. This drawing should be of sufficient size and scale to allow TASS to plot the boundary without difficulty.
- l. If it is necessary to use more than one map sheet to show the boundaries of the project area, the sheet size should be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets must be used. TASS has standardized the D size (24" x 36") map sheet but will accept larger or smaller map sizes depending on the size and complexity of the individual single area(s).

Digital Map Files:

Applicants are encouraged to submit digital versions of their maps to assist the BOE in accurate and timely mapping. However, digital files **do not** replace the required map document. Digital geospatial files should be email to TASS@boe.ca.gov

Acceptable digital content formats:

- a. Shapefile with all required component files (.shp, .shx, .dbf, etc.)
- b. Feature class in a file geodatabase (.gdb)
- c. Layer Package (.lyr)
- d. AutoCAD drawing (.dwg)

GIS Data Requirements:

- a. Projected Coordinate System: NAD 1983 California State Plane, Zone (US Feet)
- b. Linear Units: US Survey Feet
- c. Geometry Type: Polygon
- d. Ensure that basic topographic rules are not violated; features are not duplicated, there are no gaps or overlaps, and polygons close.
- e. Metadata including:
 - a. Title of dataset and brief abstract/description of the change and purpose.
 - b. Responsible organization and contact information.
 - c. Known limitations or accuracy statements.
 - d. Coordinate system name, projection, datum, and units.
 - e. Description of feature types and key attribute fields.
 - f. Distribution and Use Constraints.

AutoCAD Data Requirements:

- g. Drawings must be spatially referenced to NAD 1983 California State Plane, Zone _ (US Feet)
- h. The model space of the submitted drawings should contain the entire project.
- i. Data must be drawn at full scale (1:1), and oriented to true north.
- j. No externally referenced data is permitted.
- f. Ensure that basic topographic rules are not violated; features are not duplicated, there are no gaps or overlaps, and polylines close.

9. Fees

All fees are required to be submitted at the time of filing. Please use the following schedule to calculate the fees. Make checks payable to the “Board of Equalization.” Please reference: Tax Area Services Section, MIC:59.

Single Area Transactions		Special Fee Provisions
<u>Acreage per Single Area</u>	<u>Mapping Fee</u>	The following transactions may supersede or combine with the fees for single area transactions:
Less than 1 acre	\$300	
1.00 – 5.99	\$350	
6.00 – 10.99	\$500	Additional county, per transaction
11.00 – 20.99	\$800	Consolidation per resolution or ordinance
21.00 – 50.99	\$1,200	Entire district transaction
51.00 – 100.99	\$1,500	Coterminous transaction
101.00 – 500.99	\$2,000	District dissolution or name change
501.00 – 1,000.99	\$2,500	\$300
1,001.00 – 2,000.99	\$3,000	\$300
2,001.00 and above	\$3,500	\$0

Example: A district is formed coterminous with a city boundary and contains 2 areas of exclusion of 4 and 7 acres.

District formation/Annexation/Coterminous Transaction	\$300
<i>(e.g. Entire City):</i>	
Single Area #1 (4 acres)	\$350
Single Area #2 (7 acres)	\$500
Total Fee	\$1,150

IMPORTANT NOTE: If you have questions regarding filing requirements and fees, please contact the Tax Area Services Section at 916-274-3250, or via email at TASS@boe.ca.gov.

Definitions and Special Fee Provisions:

- a. A single area means any separate geographical area regardless of ownership. A lot, subdivision or section could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are non-contiguous are not considered a single area.
- b. Two areas are contiguous when the two polygons that define the areas share a common line segment.
- c. A concurrent transaction is defined as:
 - i) Any combination of formation, annexation or detachment of a single area under one resolution or ordinance, each independent action must be dependent on the other action(s) in order to complete concurrent transaction (e.g. a reorganization).
 - ii) When more than one resolution or ordinance is required to complete the action, each single area must have identical boundaries, identical actions, and the multiple resolutions or ordinances shall be inter-dependent for completion.
 - a) The fee shall be according to the fee schedule provided above. There is no additional cost for the number of transactions involved.
 - b) Multiple formations, annexations, or detachments of a single area under one resolution or ordinance that are not inter-dependent, must be filed separately and fees paid accordingly.

- d. *Coterminous transaction*: If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district or zone, the total processing fee is \$300.
- e. An *Area of Exclusion* is a discrete parcel of land that lies within the overall boundary of a city, district, or zone involved in a boundary change, but is specifically excluded from said city, district, or zone. The acreage of the excluded area is calculated separately, and a Single Area fee based on that acreage is added to the base boundary change fee.
- f. The fee schedule assumes that an action is confined to a single county. If more than one county is involved, add \$300 for each additional county.
- g. Multiple area filings for special revenue districts shall be calculated as a separate fee for each single area. A separate fee must be computed for each ordinance or resolution.
- h. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue (section 54902.5).
- i. Entire District transaction: When the action involves the whole district and the district's boundary is not altered by the action, it is considered an entire district transaction (e.g., annexation of a county service area countywide, annexation of a zone of improvement to the entire district).
- j. Zones include temporary zones in highway lighting districts, zones of improvement, zones of benefit, improvement districts, service zones, or any other sub-units of a county, city or parent district.

CHECKLIST (This checklist is for your convenience only. Please, do not submit it with your filing.)

Forms/Documents:

<input type="checkbox"/>	Statement of Boundary Change (Form BOE-400-TA)
<input type="checkbox"/>	Copy of the Resolution(s) of the conducting authority
<input type="checkbox"/>	Certificate of Completion (LAFCO only)
<input type="checkbox"/>	Letter of tax-rate area assignment from the county auditor (consolidated counties only)
<input type="checkbox"/>	List of assessor's parcel numbers of the project area (City boundary change only)
<input type="checkbox"/>	Certified copy of election results (if applicable) (Proposition 218)
<input type="checkbox"/>	Fees. Make checks payable to the "Board of Equalization" with reference to Tax Area Services Section, MIC:59.
<input type="checkbox"/>	Estimate population of area listed on BOE-400-TA (City boundary change only)
<input type="checkbox"/>	Total assessed value of property in subject territory listed on BOE-400-TA (City boundary change only)
<input type="checkbox"/>	All recorded maps referenced in the property description (if applicable)
<input type="checkbox"/>	Digital Map Files (if applicable)

Written geographic description:

<input type="checkbox"/>	Is the geographic description Metes-and-Bounds, Rectangular Survey System (PLSS), or Lot and Block style?
<input type="checkbox"/>	Is the description of the project area only?
<input type="checkbox"/>	Does it contain a preamble that is generally descriptive of the area?
<input type="checkbox"/>	Does it reference the township & range, section number(s), rancho, or lot, block, and subdivision?
<input type="checkbox"/>	Is the Point of Beginning specified?
<input type="checkbox"/>	Are the courses numbered to follow a clockwise direction from the point of beginning?
<input type="checkbox"/>	Does it state the acreage for each area and the total acreage of the project area?

Map(s):

<input type="checkbox"/>	Is the map accurately drawn to professional standards?
<input type="checkbox"/>	Is a vicinity map included?
<input type="checkbox"/>	Are existing district boundaries shown and identified?
<input type="checkbox"/>	Are existing streets, roads, and highways referenced with their current names? Does it include the township & range, section number(s), rancho, or lot, block, and subdivision?
<input type="checkbox"/>	Does it have a north arrow and scale bar/reference?
<input type="checkbox"/>	Does the map match details of the written description (point of beginning, course numbers, bearings, distances)?
<input type="checkbox"/>	Is the boundary made apparent without masking adjacent background features?
<input type="checkbox"/>	Is each parcel that touches the new boundary and is within the project area labeled with an APN?
<input type="checkbox"/>	Is an enlarged drawing included to show smaller areas of exclusion or inclusion (if applicable)?
<input type="checkbox"/>	Is there a key map for multiple sheets?

Send completed package to:

US Postal Delivery
 State Board of Equalization
 Tax Area Services Section
 P.O. Box 942879
 Sacramento, CA 94279-0059

FedEx or UPS Delivery
 (Delivery Monday-Thursday)
 State Board of Equalization
 Tax Area Services Section
 160 Promenade Circle, Suite 100
 Sacramento, CA 95814

BOE Digital Submission
TASS@boe.ca.gov

Frequently Asked Questions

- 1) Which districts are required to be listed on BOE 400 TA Line 2 (PRINCIPAL CITY/DISTRICTS AFFECTED BY ACTION)?

All districts listed in the resolution to be annexed or detached by the filing.

- 2) Who should a BOE400 applicant contact regarding bond indebtedness?

Auditor → LAFCO → State Controller

- 3) Does a county need to notify the BOE if a parcel is within 2 or more TRA boundaries due to CA Revenue and Taxation Code § 606?

No, the BOE does not need to be notified of tax parcels in different revenue districts. The assessor will assign multiple APNs to any tax parcel split by a revenue district boundary, unless the situation fits the provisions outlined in R&T 606.

- 4) If a parcel is established within two or more TRA boundaries, can the county request a boundary revision to align TRA boundaries with the new parcel, or is an annexation required?

An annexation filing is required if the TRAs are not made up of identical districts. If the two TRAs are made up of identical districts, please reach out to TASS to discuss a boundary adjustment.

- 5) If an unincorporated area completely surrounded by land within a city's boundary is being annexed into the surrounding city, what fee is required?

City island annexations require the typical acreage fee.

- 6) Do Fire Protection Districts need to provide a resolution to establish a service zone?

Yes, according to CA Health & Safety Code § 13950, whenever a district board determines that it is in the public interest to provide different services, to provide different levels of service, or to raise additional revenues within specific areas of the district, it may form one or more service zones. The district board shall initiate proceedings for the formation of a new zone by adopting a resolution. This should be submitted to BOE with all other documentation required for jurisdictional boundary change requests.

Fees

All fees are required to be submitted at the time of filing. Please use the following schedule to calculate the fees. Make checks payable to the "Board of Equalization." Please reference: Tax Area Services Section, MIC: 59.

SINGLE AREA TRANSACTIONS		SPECIAL FEE PROVISIONS	
Acreage per Single Area	Mapping Fee	<i>The following transactions may supersede or combine with the fees for single area transactions:</i>	
Less than 1 acre	\$300	Additional county, per transaction	\$300
1.00 – 5.99	\$350	Consolidation per resolution or ordinance	\$300
6.00 – 10.99	\$500	Entire district transaction	\$300
11.00 – 20.99	\$800	Coterminous transaction	\$300
21.00 – 50.99	\$1,200	District dissolution or name change	\$0
51.00 – 100.99	\$1,500		
101.00 – 500.99	\$2,000		
501.00 – 1,000.99	\$2,500		
1,001.00 – 2,000.99	\$3,000		
2,001.00 and above	\$3,500		

Example A: A district is formed coterminous with a city boundary and contains 2 areas of exclusion of 4 and 7 acres:

Formation Area (coterminous)	\$300	(Entire city)
Area of Exclusion #1 (single area)	\$350	(4 acres)
Area of Exclusion #2 (single area)	\$500	(7 acres)
Total Fee	\$1,150	

Example B: A new 22-acre district is formed and contains 2 areas of exclusion of 2 and 8 acres:

Formation Area (single area)	\$1200	(22 acres)
Area of Exclusion #1 (single area)	\$350	(2 acres)
Area of Exclusion #2 (single area)	\$500	(8 acres)
Total Fee	\$2,050	

Definitions and Special Fee Provisions

1. A *single area* means any separate geographical area regardless of ownership. A lot, subdivision or section could each be a single area. A geographical area that is divided into two or more parcels by a roadway, railroad right-of-way, river or stream is considered a single area. Geographic areas that are non-contiguous are not considered a single area.
2. Two areas are *contiguous* when the two polygons that define the areas share a common line segment.
3. A *concurrent transaction* is defined as:
 - a) Any combination of formation, annexation or detachment of a single area under one resolution or ordinance, each independent action is dependent on the other action(s) to complete concurrent transaction, e.g., a reorganization.
 - b) When there is more than one resolution or ordinance that is required to complete the action, each single area must have identical boundaries, identical actions, and the multiple resolutions or ordinances shall be inter-dependent for completion.
 - The fee shall be according to the fee schedule above. There is no additional cost for the number of transactions involved.
 - Multiple formations, annexations, or detachments of a single area under one resolution or ordinance that are not inter-dependent, must be filed separately and fees paid accordingly.
4. *Coterminous transaction:* If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district or zone, the total processing fee is \$300. **See Example A above.**
5. An *Area of Exclusion* is a discrete parcel of land that lies within the overall boundary of a city, district, or zone involved in a boundary change, but is specifically excluded from said city/district/zone. The acreage of the excluded area is calculated separately, and a Single Area fee based on that acreage is added to the base boundary change fee. **See Example B above.**
6. The fee schedule assumes that an action is confined to a single county. If more than one county is involved, add \$300 for each additional county.
7. *Multiple area filings* for special revenue districts shall be calculated as a separate fee for each single area. A separate fee must be computed for each ordinance or resolution.
8. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue (section 54902.5).
9. *Entire District transaction:* When the action involves the whole district and the district's boundary is not altered by the action, it is considered an entire district transaction, e.g., annexation of a county service area countywide, annexation of a zone of improvement to the entire district.

**Statement of Boundary Change Form BOE-400-TA can be found at <http://www.boe.ca.gov/proptaxes/pdf/400ta.pdf>.