

State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 308.6. Applications for Equalization Required to Be Heard by Alternate Assessment Appeals Boards.

Authority: Section 15606, Government Code.

Reference: Sections 1612.7 and 1622.6, Revenue and Taxation Code..

(a) APPLICATIONS REQUIRED TO BE HEARD BY ALTERNATE ASSESSMENT APPEALS BOARDS.

(1) The following applications for equalization filed pursuant to sections 1603 or 1605 of the Revenue and Taxation Code shall be heard by a special alternate assessment appeals board consisting of three persons appointed by order of the presiding judge of the superior court in the county in which the applications are filed:

(A) An application filed by a person listed in paragraph (2) of this subdivision in a county in which the person serves or is employed; and

(B) An application in which a person listed in paragraph (2) of this subdivision represents his or her spouse, registered domestic partner, parent, or child that is filed or pending in a county in which the person specified in paragraph (2) of this subdivision serves or is employed.

(2) This paragraph includes:

(A) A current member of an assessment appeals board or any alternate member;

(B) A current assessment hearing officer;

(C) A current employee of the office of the clerk of the board of equalization or assessment appeals board;
and

(D) A current employee of the county counsel who advises the assessment appeals board or represents the county assessor before the assessment appeals board.

(b) REFERRAL TO AN ALTERNATE ASSESSMENT APPEALS BOARD IN ANOTHER COUNTY. The clerk of the board has discretion to refer an application for hearing to a special alternate assessment appeals board, convened to hear the application, consisting of three members who are qualified and in good standing in another California county, in lieu of having the superior court appoint a special alternate assessment appeals board to hear the application. Applications may only be referred to a county if that county's clerk of the assessment appeals board has consented to accept the referral.

(c) SUBJECT MATTER.

(1) A special alternate assessment appeals board member may hear only the application or applications for equalization set forth in the superior court order appointing such member.

(2) If the clerk of the board refers an application or applications to an actively serving assessment appeals board in another county pursuant to subdivision (b), the board may hear only the application or applications set forth in the transmittal document prepared by the clerk of the board of the county in which the application or applications were filed.

(d) QUALIFICATIONS FOR APPOINTMENT. Any person shall be eligible for appointment as a special alternate assessment appeals board member who meets the qualifications set forth in section 1624 of the Revenue and Taxation Code.

(e) RESTRICTIONS ON APPOINTMENT AND GROUNDS FOR REMOVAL. Sections 1624.1 and 1624.2 of the Revenue and Taxation Code shall be applicable to the appointment and removal of a special assessment appeals board member.

History: Adopted June 13, 1974, effective June 14, 1974.
Amended December 17, 1975, effective January 25, 1976.
Amended October 6, 1999, effective April 22, 2000
Amended and effective February 13, 2001.
Amended April 28, 2015, effective October 1, 2015