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No. 2015/034

July 17, 2015

TO COUNTY ASSESSORS,  
COUNTY COUNSELS,  
CLERKS OF THE COUNTY BOARD OF SUPERVISORS,  
AND OTHER INTERESTED PARTIES:

**CALIFORNIA CODE OF REGULATIONS  
TITLE 18, PUBLIC REVENUES**

**PROPERTY TAX RULE 308.6  
*APPLICATIONS FOR EQUALIZATION REQUIRED TO BE  
HEARD BY ALTERNATE ASSESSMENT APPEALS BOARDS***

Following a public hearing on April 28, 2015, the State Board of Equalization amended Property Tax Rule 308.6, *Applications for Equalization Required to Be Heard by Alternate Assessment Appeals Boards*. The amendments were approved by the Office of Administrative Law on June 25, 2015 and will become effective October 1, 2015.<sup>1</sup>

Assembly Bill 824 (Stats. 2009, ch. 477) made revisions to the Revenue and Taxation Code's conflict of interest provisions applicable to county property tax assessment appeals by repealing and reenacting section 1612.7 and amending section 1622.6. In addition, Senate Bill 1494 (Stats. 2010, ch. 654) repealed Revenue and Taxation Code<sup>2</sup> section 1636.5 which applied to applications filed by assessment appeal hearing officers. Section 1636.5 was repealed because similar provisions pertaining to hearing officers were added to section 1612.7 by Assembly Bill 824.

The amendments to Rule 308.6 implement, interpret, and make specific sections 1612.7 and 1622.6, by clarifying the current conflict of interest provisions applicable to county property tax assessment appeals, including specifying the individuals whose applications must be heard by an alternate assessment appeals board. In addition, the amendments establish the procedures for a clerk of the local assessment appeals board to refer an assessment appeal application to an alternate assessment appeals board in another county. The amendments also delete a reference to repealed section 1636.5, and clarify that sections 1624.1 and 1624.2 are applicable to the removal of a special assessment appeals board member.

<sup>1</sup> Government Code section 11343.4 provides that amendments to rules approved between June 1 and August 31 will become effective on October 1.

<sup>2</sup> All statutory references are to the Revenue and Taxation Code, unless otherwise provided.

Enclosed is a copy of the amended rule. In addition, on October 1, 2015 the rule will be posted on the Board's website at [http://www.boe.ca.gov/proptaxes/pdf/rules/Rule308\\_6.pdf](http://www.boe.ca.gov/proptaxes/pdf/rules/Rule308_6.pdf). If you have any questions regarding the content of this rule, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:grs  
Enclosure

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 Cited:* 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.

Rule 308.6 (Contd.)

**(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 February 13, 2001, effective February 13, 2001.  
Amended April 28, 2015, effective October 1, 2015.