

Amend Revenue and Taxation Code Section 1611 to update language related to methods that a county assessment appeals board must use to record its hearings and, if requested, make a copy available to the appellant, in order to reflect technological advances.

Source: Property and Special Taxes Department

Existing Law

Section 1611 requires that a county assessment appeals board make a transcript or tape recording of a hearing available at the requesting party's expense. The request for the transcript or tape recording must be made no later than 60 days after the hearing.

The associated administrative regulation, Property Tax Rule 312, provides that all hearings of the appeals board shall be recorded or reported, or videotaped subject to the conditions set forth in Code of Civil Procedure Section 2025.340 (formerly Code of Civil Procedure Section 2025(1)(2)).

This Proposal

In keeping with technological changes, the proposed amendments update in statute, and as already reflected in the regulation, the methods that the clerk of the assessment appeals board uses to record its assessment appeal hearings. Specifically, it:

- Replaces “tape recording” with “audio recording”
- Adds video recording which is already permitted by Property Tax Rule 312

Section 1611 of the Revenue and Taxation Code is amended to read:

1611. The county board shall make a record of the hearing and, upon request, shall furnish the party with a ~~tape recording~~ made by any type of audio or video recording device or a transcript thereof at his expense. Request for a ~~tape an audio or video~~ recording or a transcript may be made at any time, but not later than 60 days following the final determination by the county board.