

California

PROPERTY

TAX LAWS

(Annotated - Including Regulations)

1971

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STATE BOARD OF EQUALIZATION

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CALIFORNIA

ADMINISTRATIVE

CODE

Title 18 Public Revenues

PROPERTY TAX RULES

AND REGULATIONS*

* The Property Tax Rules and Regulations contain all additions, amendments and repeals which were filed with the Secretary of State to and including December 20, 1971.

Subchapter 3. Local equalization (301-400)*

Article 1. Hearing by county board (301-400)

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Rule No. 301. (Cal. Adm. Code) Definitions and General Provisions

The provisions set forth in this section govern the construction of this subchapter.

- (a) "County" is the county wherein the property is located which is the subject of the proceedings under this subchapter.
- (b) "Assessor" is the assessor of the county.
- (c) "Auditor" is the auditor of the county.
- (d) "Board" is the board of equalization or assessment appeals board of the county.
- (e) "Chairman" is the chairman of the board.
- (f) "Clerk" is the clerk of the board.
- (g) "Person affected" is one who owns an interest in property which is the subject of the proceedings under this subchapter.
- (h) "Full cash value" is synonymous with market value.
- (i) "County legal advisor" is the county counsel or the district attorney of the county if there is no county counsel, and the City Attorney of the City and County of San Francisco.

History.—Adopted May 11, 1967, effective June 11, 1967.

* Reference.—Division 1, Part 3, Chapter 1, Articles 1 and 1.5, and Chapter 1.5, Revenue and Taxation Code.

Rule No. 302. (Cal. Adm. Code) The Board's Function and Jurisdiction

The functions of the board are:

- (a) To increase after giving notice, or to lower upon application, individual assessments in order to equalize assessments on the local tax assessment roll,
- (b) To review, equalize and adjust penal and escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code section 531.1 where veterans' exemption improperly granted, and
- (c) To exercise the powers specified in section 1611 of the Revenue and Taxation Code.

The board acts in a judicial capacity and may act only on the basis of evidence. The board has no jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied.* The board has no legislative power.

History.—Adopted May 11, 1967, effective June 11, 1967. Amended May 21, 1968, effective June 28, 1968. Amended June 4, 1969, effective June 6, 1969. Amended May 5, 1971, effective June 10, 1971.

Rule No. 303. (Cal. Adm. Code) Publication of Notice of Board Meeting [Repealed effective June 6, 1969]**Rule No. 304. (Cal. Adm. Code) Location of Local Roll for Inspection**

The local roll or a copy thereof shall be made available for inspection by all interested parties during regular office hours of the officer having custody thereof. Copies may be made available for inspection at other places for the convenience of the public.

History.—Adopted May 11, 1967, effective June 11, 1967.

Rule No. 305. (Cal. Adm. Code) Application

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed or a notice of rebuttal is given by the person affected to the assessor pursuant to section 305.5:

- (a) **WHO MAY FILE.** The application is made by a person affected or his agent. If the application is made by an agent other than an authorized attorney licensed to practice in this state, or a relative mentioned in section 320, written authorization to so act must be filed with the application. If the applicant is a corporation, the authorization must be signed by an officer of the corporation.
- (b) **SIGNATURE AND VERIFICATION.** The application shall be in writing and signed by applicant or his agent with declaration under penalty of perjury that the statements made in the

* The failure of an assessee to request an allocation of claimed exempt and taxable values may result in a denial of judicial relief on the grounds of failure to exhaust administrative remedies.

application are true. If the application is executed outside the State of California, it shall be sworn to before a notary public or other person authorized to administer oaths.

(c) **FORM AND CONTENTS.** The county shall provide free of charge forms on which applications are to be made. The application shall show:

- (1) The name and address of the applicant;
- (2) The name and address of the applicant's agent, if any;
- (3) A description of the property which is the subject of the application sufficient to identify it on the assessment roll;
- (4) The applicant's opinion of the full cash value (market value) of the property on the first day of March of the assessment year in issue;
- (5) The assessed value of the property;
- (6) The facts relied upon to support the claim that the board should order a change in the assessed value or classification of the subject property. The amount of the tax or the amount of an assessed value increase shall not constitute facts sufficient to warrant a change in assessed values.

An application which does not show the foregoing items is invalid and shall not be acted upon by the board. Prompt notice that an application is invalid shall be given.

(d) **TIME FOR FILING.** The application shall be filed with the clerk. In Los Angeles County an application for a change of an assessment made during the regular assessment period must be filed with the clerk between the third Monday in July and September 15. In San Diego, Alameda, San Francisco, Orange, Santa Clara, San Bernardino, Sacramento, and San Mateo counties the application must be filed between July 2 and September 15. In all other counties the application must be filed with the clerk between July 2 and August 26. An application for a change of an assessment made outside the regular assessment period must be filed with the clerk no later than the last day of the calendar month succeeding the month in which the assessee was notified of the assessment pursuant to section 1604.1 of the Revenue and Taxation Code. Except as provided in Revenue and Taxation Code sections 619.2 and 620, the board has no jurisdiction to hear an application unless filed within the time specified. The regular assessment period is from March 1 to and including July 1 or to such later date for completion of the roll as may be authorized by the State Board of Equalization. An application filed by personal delivery to the clerk must be received by the clerk by 5:00 p.m. of the last day within the filing period. An application filed by mail that has the postage prepaid, is properly addressed and is postmarked with the date of the last day or with the date of an earlier day within the period shall be deemed to have been

filed within the period. If the postmarked date is later than the last day of the period, the application shall be deemed to have been filed within the period if proof satisfactory to the board establishes that it was mailed on the last day of the period or on a day earlier within the period.

(e) **AMENDMENTS.** No application may be amended after 5:00 p.m. on the last day upon which it might have been filed if the effect of the amendment is to request relief additional to or different in nature from that originally requested.

History.—Adopted May 11, 1967, effective June 11, 1967. Amended December 11, 1967, effective January 13, 1968. Amended May 21, 1968, effective June 28, 1968. Amended November 20, 1968, effective November 22, 1968. Amended June 4, 1969, effective June 6, 1969. Amended May 6, 1970, effective June 6, 1970.

Rule No. 305.1. (Cal. Adm. Code) Exchange of Information

(a) **REQUEST BY APPLICANT.** At the time of filing the application or at any time prior to 20 days before the hearing on the application, the applicant may file with the clerk a written request for information from the assessor, and the clerk shall immediately forward the request or a copy thereof to the assessor. The request shall contain the basis of the applicant's opinion of value and the following data:

- (1) **COMPARABLE SALES DATA.** If the application is to be supported with evidence of comparable sales, the properties sold shall be described by the assessor's parcel number, street address or legal description sufficient to identify them. With regard to each property sold there shall be presented: the approximate date of sale, the price paid, the terms of sale (if known), and the zoning of the property.
- (2) **INCOME DATA.** If the application is to be supported with evidence based on an income study, there shall be presented: the gross income, the expenses, and the capitalization method and rate or rates employed.
- (3) **COST DATA.** If the application is to be supported with evidence of replacement cost, there shall be presented:
 - (A) With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.
 - (B) With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use.
 - (C) With regard to both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

(b) **ASSESSOR'S DATA TO APPLICANT.** If an applicant for a change of an assessment has submitted the data required by

COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2011

The clerks of county assessment appeals boards and county boards of equalization have certified the assessment appeals filing period for their counties pursuant to the requirements of Revenue and Taxation Code section 1603. The regular appeals filing period will begin on July 2, 2011 in each county and will end either on September 15 or November 30, depending on whether the county assessor has elected to mail assessment notices, by August 1, 2011, to all taxpayers with property on the secured roll. Following is the filing deadline and applicable filing/processing fees for each county.

COUNTY	FILING DEADLINE	FILING/ PROCESSING FEES	COUNTY	FILING DEADLINE	FILING/ PROCESSING FEES
Alameda	September 15	\$50	Orange	September 15	
Alpine	November 30	\$30	Placer	September 15	
Amador	November 30	\$30	Plumas	November 30	\$35
Butte	November 30		Riverside	November 30	\$30
Calaveras	November 30		Sacramento	November 30	\$30
Colusa	November 30		San Benito	November 30	
Contra Costa	November 30	\$40	San Bernardino	November 30	\$45
Del Norte	November 30		San Diego	November 30	
El Dorado	November 30	\$30	San Francisco	September 15	\$60
Fresno	November 30		San Joaquin	November 30	\$30
Glenn	November 30		San Luis Obispo	September 15	\$45
Humboldt	November 30		San Mateo	November 30	\$30
Imperial	November 30	\$35	Santa Barbara	November 30	\$65 or \$1,000
Inyo	September 15		Santa Clara	September 15	\$35
Kern	November 30		Santa Cruz	November 30	\$30
Kings	September 15	Deposit	Shasta	November 30	
Lake	November 30		Sierra	November 30	
Lassen	November 30		Siskiyou	November 30	
Los Angeles	November 30		Solano	November 30	\$35
Madera	November 30		Sonoma	November 30	\$30
Marin	November 30	\$50	Stanislaus	November 30	\$30
Mariposa	November 30		Sutter	November 30	
Mendocino	November 30	\$55	Tehama	November 30	
Merced	November 30	\$30	Trinity	November 30	
Modoc	November 30	\$30	Tulare	November 30	\$30
Mono	November 30	\$26.75	Tuolumne	November 30	
Monterey	November 30	\$40	Ventura	September 15	
Napa	November 30		Yolo	November 30	\$45
Nevada	November 30	\$30	Yuba	November 30	

STATE BOARD OF EQUALIZATION



Appeal Name: MS. GINA RODRIGUEZ

Case ID: _____ ITEM #. F2

Date: SEPTEMBER 20, 2011 Exhibit No: _____

TP FTB DEPT **PUBLIC COMMENT**