

300.0000 COUNTY BOARD OF EQUALIZATION

See Assessment Appeals Board

300.0001 Comparable Evidence. *Chanslor-Western Oil and Development Co. v. Cook*, 101 Cal.App.3d 407, precludes disclosure of the scheduled gross rent of an apartment complex used by the Assessor as a comparable to a subject property under equalization. Revenue and Taxation Code section 408 defines "market data" narrowly, and section 408(d) states that for purposes of providing such market data, the assessor shall not display any document relating to the business affairs or property of another. C 10/11/84.

300.0010 Decision. A majority of a quorum of the board of supervisors, while acting as the county board of equalization, may act upon a matter even if such majority is less than a majority of the full board. OAG 12/4/84 (No. 84-1001, Vol. 67, p. 514).

300.0015 Morgan Property Taxpayers' Bill of Rights. Legislation, effective January 1, 1994, contains numerous provisions relating to assessment appeals, escape assessments and information to be provided assessees and it establishes "The Morgan Property Taxpayers' Bill of Rights." The State Board of Equalization is required to designate an independent "Property Taxpayers' Advocate" who is to be responsible for reviewing the adequacy of procedures relating to the distribution of information regarding property tax assessment matters among the Board, assessors, and taxpayers and of procedures relating to the expeditious handling of Board, assessor, and taxpayer inquiries, complaints and problems. LTA 10/12/93 (No. 93/62); LTA 12/30/93 (No. 93/80).

300.0020 Procedures and Rules. A county board of supervisors, sitting as a board of equalization, is subject to the provisions of the California Administrative Code (Government Code section 15606).

The one exception is set forth in the third paragraph of section 16 of article XIII of the California Constitution which empowers boards of supervisors to adopt rules of notice and procedures for assessment appeals boards if the supervisors have chosen not to sit as a board of equalization. C 3/17/78.

300.0030 Refunds for 1978-79 Fiscal Year. A property owner who has timely filed an application for reduced assessment for the 1978-79 fiscal year and has been refunded the taxes may not appeal further to recover taxes paid in excess of one percent bonded indebtedness approved by the voters prior to July 1978. Statutes of 1979, Chapter 49, Section 2(b) specifically prohibits refunds in excess of one percent. C 10/22/79.

300.0035 Training Session—Ralph M. Brown Act. The Ralph M. Brown Act does not apply to members of a county board of supervisors, serving as members of a county board of equalization, while they are attending training sessions conducted by the State Board of Equalization that are solely related to their duties as members of the county board of equalization. OAG 5/6/97 (No. 96-1012).

300.0040 Value Recommended by Hearing Officer.

1. The requirement of Revenue and Taxation Code section 1641 that a county board of equalization establish assessed values at the value recommended by an assessment hearing officer is inconsistent with a county board of equalization's duty under section 16 of article XIII of the California Constitution to equalize assessed values.

PROPERTY TAX ANNOTATIONS

2. County boards of equalization are required to enforce section 1641 until a court determination on the issue as provided in section 3.5 of article III of the California Constitution.
3. An assessment hearing officer is required by Revenue and Taxation Code section 1611.5 to include written findings of fact when requested by a party as part of his report and recommendation under section 1640. OAG 8/28/81 (No. 81-204, Vol. 64, p. 690).