

310.0000 COUNTY BOARD OF SUPERVISORS

*See Article XIII A—Property Tax Limitation
Assessment Appeals Board
County Board of Equalization
Timberland*

310.0001 Application-Claim for Refund. A County Board of Supervisors cannot review the action of an Assessment Appeals Board if the assessment appeal application also constitutes a claim for refund. When the taxpayer has the option of making his application a claim for refund and exercises that option, the action of the Assessment Appeals Board also resolves the claim for refund. When the application is not also a claim for refund and when there is a legal issue, such as the proper assessment practice under Revenue and Taxation Code section 110.1, a County Board of Supervisors has a concurrent power to make refunds even after the valuation question has been resolved by the Assessment Appeals Board. In this situation, the County Board has no review power but must consider the evidence and arguments presented to it in the refund proceeding. C 6/10/80.

310.0020 Low Value Property Exemption. "All real property" as used in Revenue and Taxation Code section 155.20 means all real property satisfying the value limitations in that section is to be exempted. C 6/29/95.