



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-6479

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Second District, San Diego  
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Fourth District, Pasadena  
KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 83/55

April 29, 1983

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 309

Enclosed is a notice of public hearing to be held Tuesday, June 21, 1983, at 2:00 p.m., in room 102, 1020 N Street, Sacramento, California, on proposed amendments to rule 309, Hearing.

This rule is being amended to incorporate the provisions of Revenue and Taxation Code Section 1604 as amended by AB 3382, Chapter 1465, Statutes of 1982.. This amendment provides that a local board of equalization shall hear a property tax assessment appeal within two years of a timely filing. If the hearing is not held within two years, the taxpayer's opinion of market value shall be accepted, but only if the taxpayer has filed full and complete information as required by law, and only if no litigation is pending directly relating to the issues involved in the application.

Written comments for the Board's consideration or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the proposed amendments should be directed to Robert R. Keeling, Staff Counsel, at (916) 23-7713.

Sincerely,

Janice Masterton  
Assistant to Executive Secretary

JM:ms  
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION

BY THE

STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Section 1604 of the Revenue and Taxation Code, proposes to amend Regulation 309 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on June 21, 1983. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: This rule is amended to incorporate the provisions of Revenue and Taxation Code Section 1604 as amended by AB 3382, Ch.1465, Stats. 1982. This amendment provides that a local board of equalization shall hear a property tax assessment appeal within two years of a timely filing. If the hearing is

not held within two years, the taxpayer's opinion of market value shall be accepted, but only if the taxpayer has filed full and complete information as required by law, and only if no litigation is pending directly relating to the issues involved in the application.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed changes do not impose a mandate on local agencies or school districts and will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

There is no cost impact on private persons or businesses. This proposal will have no adverse economic impact on small businesses.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by June 21, 1983; written statements or arguments are requested by June 1, 1983.

STATEMENT OF REASONS; EXPRESS TERMS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the changes,

and a strikeout and underscore version (express terms) of the proposed changes, both of which are available to the public upon request.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions to the published version of the regulation, these revisions will be available to the public from Mrs. Masterton for a period of 15 days after the public hearing.

Following the hearing, the State Board of Equalization, upon its own motion or at the instance of any interested person, may in accordance with law adopt the changes proposed without further notice.

Dated: April 25, 1983

STATE BOARD OF EQUALIZATION

*Douglas D. Bell*

Douglas D. Bell  
Executive Secretary

**Rule 309. HEARING**

Reference: Section 1604, Revenue and Taxation Code.

Authority: Section 15606, Government Code.

In counties having a population in excess of 4,000,000, on the fourth Monday in September of each year, the board shall meet to equalize the assessment of property on the local roll and shall continue to meet for that purpose from time to time until the business of equalization is disposed of. In all other counties the board shall meet on the third Monday in July and shall continue to meet until the business of equalization is disposed of. All hearings before the board shall be conducted in the manner provided in this article. Nothing herein requires the board to conduct hearings prior to the final day for filing applications.

The hearing must be held within two years of the timely filing of an application for reduction submitted pursuant to subdivision (a) of Section 1603 of the Revenue and Taxation Code. Unless the taxpayer and the county assessment appeals board mutually agree in writing to an extension of time for the hearing, the taxpayer's opinion of market value shall be accepted as market value if the hearing is not held within two years of a timely filing. However, these provisions shall not apply to applications for reductions in assessments of property where the taxpayer has failed to provide full and complete information as required by law or where litigation is pending directly relating to the issues involved in the application.