



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-6479

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Fourth District, Pasadena  
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Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

May 31, 1983

No. 83/65

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
ASSESSMENT APPEALS BOARDS,  
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 307

Enclosed is a notice of public hearing to be held Tuesday, July 26, 1983, at 2:00 p.m., in Room 102, 1020 N Street, Sacramento, California, on proposed amendments to Property Taxes Rule 307, Notice of Hearing.

This rule is being amended to remove the words "full cash value" and substitute in the words "taxable value" for the purpose of distinguishing a post-Proposition 13 assessment from a pre-Proposition 13 assessment. The words "taxable value" are more precise when the purpose is to depict the value upon which a local assessment is to be made for property tax roll purposes.

The word "shall" is substituted for the word "may" to require the applicant be notified that an application for reduction in the assessment of a portion of an improved real property or a portion of installations may result in an increase in the unprotested portion of the property. Such notice assures the petitioner adequate due process notice that his appeal could trigger a resulting increase in taxes.

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 rule should be directed to Robert R. Keeling, Staff Counsel, at (916) 323-7713.

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 Articles 1, 1.5, Chapter 1, Part 3, Division 1, Revenue and Taxation Code, proposes to amend Regulation 307 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 July 26, 1983. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: This rule is being amended to remove the words "full cash value" and substitute in the words "taxable value" for the purpose of distinguishing a post-Proposition 13 assessment from a pre-Proposition 13 assessment. The words "taxable value" are more precise when

the purpose is to depict the value upon which a local assessment is to be made for property tax roll purposes.

The word "shall" is substituted for the word "may" to require the applicant be notified that an application for reduction in the assessment of a portion of an improved real property or a portion of installations may result in an increase in the unprotested portion of the property. Such notice assures the petitioner adequate due process notice that his appeal could trigger a resulting increase in taxes.

**ESTIMATE OF COST OR SAVINGS:** The State Board of Equalization has determined that the proposed change does 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 July 26, 1983; written statements or arguments are requested by July 6, 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 change, 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 rule making 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: May 26, 1983

STATE BOARD OF EQUALIZATION

*Douglas D. Bell*

Douglas D. Bell  
Executive Secretary

**Rule No. 307. (Cal. Adm. Code) Notice of Hearing**

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

Authority: Section 15606, Government Code.

(a) After the filing of an application for reduction of an assessment, the clerk shall set the matter for hearing and notify the applicant or his agent in writing by personal delivery or by depositing the notice in the United States mail directed to the address given in the application. The notice shall designate the time and place of the hearing. After receipt of a copy of a notice pursuant to section 305.5, the clerk shall set the matter for hearing and give notice to the assessee at his latest address on file in the assessor's records. It shall also include a statement that the board is required to find the full cash taxable value of the property from the evidence presented at the hearing and that ~~this finding may exceed the full cash value on which the assessment was based, with the result that the assessment will be raised rather than lowered.~~ the board can raise as well as lower or confirm the assessment being appealed. The notice may shall include a

statement that an application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the unprotested assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment. If the general notice does not include the latter statement, such a statement shall be included in notices in those cases to which the clerk deems it relevant.

(b) The notice shall be given no less than thirty days prior to the hearing unless:

- (1) the clerk has received a request for information pursuant to section 305.1, in which event the notice shall be given no less than twenty days prior to the hearing, or,
- (2) the clerk has received a writing from the applicant which states that the applicant will not make a request for information, in which event the notice shall be given no less than five days prior to the hearing, or,

(3) a shorter notice has been stipulated to by the assessor and the applicant or his agent.

(c) The clerk shall notify the assessor and the county legal advisor of the time and place of the hearing.

(d) When proposing to raise an assessment on its own motion without an application for reduction pending before it, the board shall give notice of the hearing in the manner provided hereinbelow not less than 20 days prior to the hearing unless notice is waived by the assessee or his agent in writing in advance of the hearing or orally at the time of the hearing or a shorter notice is stipulated to by the assessor and assessee or his agent. The notice shall be given to the assessee as revealed by the latest assessment roll by depositing the notice in the United States mail directed to the assessee at the latest address of the assessee available to the assessor on file in the records in the assessor's office. It shall contain:

(1) A statement that a hearing will be held before the local board to determine whether or not the assessment shall be raised;

(2) The time and place of the hearing;

(3) The Assessor's parcel number or numbers of the property as shown on the local roll;

(4) A statement that the board is required to find the ~~full and~~ taxable value of the property from the evidence presented at the hearing;

(5) The amount by which it is proposed to raise the assessment.

History—Adopted May 11, 1967, effective June 11, 1967. Amended October 4, 1967, effective October 5, 1967. Amended May 21, 1968, effective June 26, 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. Amended April 14, 1972, effective May 14, 1972.